

## Appendix H

### Quick Reference List to UFA Chart of Account Codes

#### Color-Coded Guidance for a Minimum Chart of Accounts

1. **Blue** Indicates Level of Coding Required.
2. **Red** Indicates Business Rules in addition to the following.
3. “Tax funds” refers to Funds 10, 22, 23, 24, 28, 29, and 40 only.
4. If a header is the required level of coding, the district could choose to use the detail instead.
5. If detail is the required level of coding, the district could not choose to use the header instead.
6. Use of header or detail must be consistently applied for that grouping throughout the chart.
7. If a header or the detail is **Blue**, but the District does not have that activity/fund/program, that District would not need to enter that Unused header or detail code into its Chart of Account.
8. Generally districts/AEAs cannot add account codes except where noted. However see the next three business rules.
9. If a header is defined and there are blank rows under that header, the district or AEA may assign locally detail that is a subset of that header as long as there is not a more appropriate code already assigned for the activity.
10. If a header is not defined, the district or AEA may not assign locally either a header or detail.
11. If a district/AEA wants greater detail for a single assigned code, it would use a district defined dimension for the additional detail rather than splitting the assigned code into multiple rows.
12. Districts may add additional dimensions as needed for local reporting.

## **Appendix H Updates – by Month**

### **December 2008**

Source/Project 4361	Arts in Education / Professional Development for Arts Educators (CFDA 84.351)
Source/Project 3338	Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111)
Programs 210, 220, 230, 240	Changed these programs to “header only”- Detail required for FY09 reporting
Programs 211-249	Deleted programs that were rules based, which expired July 1, 2008
Projects 329X	Deleted projects that were rules based, which expired July 1, 2008
Source 1326-1329	Removed since unassigned

### **November 2008**

Source/Project 4675	National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312)
Source/Project 4351	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243)

### **September 2008**

Source/Project - 3372	Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83)
Source/Project - 3339	Model Core Curriculum (IC 256.7) (HF 2579) (State App I83, org 2123) (Sep08)
Source/Project - 3272	Iowa disaster assistance (IC 29C.6(17)) (Generally PPEL Fund, Disaster Recovery Fund or Capital Projects Fund) (Added Disaster Recovery Fund)
Source/Project - 4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Added Disaster Recovery Fund)

### **July 2008**

Source/Project – 3373	Professional Development for Model Core Curriculum (IC 284.13(1) (HF 2679, Sec 83)
Project - 1112	Property Tax and State Aid Financed Weighted Limited English Proficient (LEP) and SBRC Modified Allowable Growth for LEP (General Fund only) (Used with program 410) (Now includes SBRC MAG)
Project – 1113	Property Tax and State Aid Financed Home School Assistance Program (HSAP) and SBRC Modified Allowable Growth for HSAP (General Fund only) (Now includes SBRC MAG)
Source / Project - 4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (CFDA number change only)
Source/Project - 4672	USDA Food Product Safety Recall Reimbursement (Not subject to A-133) (Funds 61 or 62 only)
Source/Project - 4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (CFDA number change only)
Source/Project 3267	Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C)

## FUND DIMENSION (Required for every transaction)

### Governmentwide:

- 01 Governmentwide Statements - Governmental Activities
- 02 Governmentwide Statements - Business-Type Activities
- 08 Governmental Long-term Assets Summary Accounts
- 09 Governmental Long-term Liabilities/Debt Summary Accounts

### Governmental:

- 10 General Fund (IC 298A.2)
- 20 Special Revenue Funds
  - 21 Student Activity Fund (IC 298A.8)
  - 22 Management Levy Fund (IC 298A.3)
  - 23 Physical Plant & Equipment Levy (PPEL) / Schoolhouse 67.5 Cent Levy Fund (IC 298A.4 or IC 298A.5) (Sep08)
  - 24 Public Education and Recreation Levy (PERL) Fund (IC 298A.6)
  - 25 AEA Special Education Instruction Fund (IC 273.9(2))
  - 26 AEA Juvenile Home Fund (IC 282.30)
  - 27 District or AEA Support Trust Funds (Trust Funds that benefit the Agency)
  - 28 Disaster Recovery Fund (Sep08)
  - 29 Library Levy Fund (IC 298A.7) (Clear Creek-Amana CSD only) or other Special Revenue Fund
- 30 Capital Projects Funds (IC 298A.9)
  - Capital Projects from General Obligation Bonds
    - 31 \_\_\_\_\_
    - 32 \_\_\_\_\_
  - Capital Projects from Sources Other than General Obligation Bonds
    - 33 Local Option Sales and Services Tax Fund (IC chapter 423E)
    - 34 \_\_\_\_\_
    - 35 \_\_\_\_\_
    - 36 \_\_\_\_\_
    - 37 \_\_\_\_\_
    - 38 \_\_\_\_\_
    - 39 \_\_\_\_\_
- 40 Debt Service Fund (IC 298A.10)
- 50 Permanent Funds (GASB Statement 34) (2)
  - 51 \_\_\_\_\_
  - 52 \_\_\_\_\_
  - 53 \_\_\_\_\_
  - 54 \_\_\_\_\_
  - 55 \_\_\_\_\_
  - 56 \_\_\_\_\_
  - 57 \_\_\_\_\_
  - 58 \_\_\_\_\_
  - 59 \_\_\_\_\_

### Proprietary:

- 60 Enterprise Funds
  - 61 School Nutrition Fund (IC 298A.11)
  - 62 Child Care Fund (IC 298A.12) & Before and After School Programs
  - 63 Regular Education Preschool
  - 64 Student Construction

Use 65-67 for Community Service Enterprises. These are activities provided by the district for a fee to the general community or segment of the community that are not in the PERL Fund. Examples are public libraries, community pool, community wellness center, community or Adult Education, etc.

  - 65 \_\_\_\_\_
  - 66 \_\_\_\_\_
  - 67 \_\_\_\_\_

Use 68-69 for Enterprises that support the school program. Examples would be a student farm, greenhouse, COOP purchasing, school stores, major resale activity, etc.

  - 68 \_\_\_\_\_
  - 69 \_\_\_\_\_

70	Internal Service Funds
71	Self-Insurance Fund
72	Flex-Benefits (Cafeteria) Plan Fund
73	Print Shop
74	Health Reimbursement Arrangements (HRA's) (Nov07)
75	
76	
77	
78	
79	

Fiduciary:

80	Trust Funds (IC 298A.13)
	Private-Purpose Trust Funds
81	Scholarship Trust Funds
82	
83	
84	
	Pension Trust Funds (Des Moines ISD only)
85	
86	
	Investment Trust Funds
87	
88	
89	

90	Agency Funds
91	
92	
93	
94	
95	
96	
97	
98	
99	

**BALANCE SHEET ACCOUNT DIMENSION (Required for every balance sheet transaction)**

**Assets and Other Debits**

<b>100</b>	<b>Current assets</b>	
100	Cash	
101	Cash in bank	
102	Cash on hand	
103	Petty cash	
104	Change cash	
105	Cash with fiscal agents	
106		
107		
108		
109		
110	Investments	
111	Investments	
112	Unamortized premiums on investments	
113	Unamortized discounts on investments (credit)	
114	Interest receivable on investments	
115	Accrued interest on investments purchased	
120	Property Taxes Receivable (Tax funds only)	
121	Taxes receivable	
122	Allowance for uncollectible taxes (credit)	
123	Succeeding-year property tax receivable	
130	Interfund Receivables	
131	Interfund loans receivable	
132	Interfund accounts receivable	
140	Intergovernmental Receivables	
141	Intergovernmental accounts receivable other than state aid	
142	State Aid receivable (General Fund only)	
143	Mobile home taxes receivable (Tax funds only)	
144	Income Surtax Receivable (General and PPEL funds only) (Exclude from FY05 CAR)	
150	Other Receivables	
151	Loans receivable	
152	Allowance for uncollectible loans (credit)	
153	Other accounts receivable	
154	Allowance for uncollectible accounts receivable (credit)	
155		
156		
157		
158		
159		
160		
170	Inventories	
171	Inventories for consumption	
172	Inventories for resale	
178	Purchased food & Commodities inventory	
180	Prepaid Expenses	
181	Prepaid expenses	
182		
183		
184		
185		
190	Other current assets	
191	Deposits	
192	Deferred Expenditures/Expenses	
193	Capitalized Bonds and Other Debt Issuance Costs (Fund 01 only)	
194	Premium and Discounts on Issuance of Bonds (Funds 01 only)	
195	Unamortized Discount on Iowa School Cash Anticipation Program (ISCAP) Warrants Issued (General Fund only)	
196		
197	Restricted Asset: ISCAP Investment (General Fund only)	
198	ISCAP Accrued Interest Receivable (General Fund only)	

	199	Other current assets
<b>200</b>	<b>Capital Assets (Funds 01, 02, 08, Fiduciary &amp; Proprietary only)</b>	
	210	Land and Land Improvements
	211	Land and Land Improvements
	220	Site Improvements
	221	Site improvements
	222	Accumulated depreciation on site improvements
	230	Buildings and Building Improvements
	231	Buildings and building improvements
	232	Accumulated depreciation on buildings and building improvements
	240	Machinery and Equipment
	241	Machinery and equipment
	242	Accumulated depreciation on machinery and equipment
	250	Works of Art and Historical Treasures
	251	Works of Art and Historical Treasures
	252	Accumulated Depreciation on Works of Art and Historical Treasures
	260	Infrastructure
	261	Infrastructure
	262	Accumulated depreciation on infrastructure
	270	Construction in Progress
	271	Construction in progress
<b>300</b>	<b>Budgeting Accounts and Other Debits (Reserved for Budgetary Control or Used only with Fund 09)</b>	
	301	Budgeted Revenues (Interim Statements Only, Closed out for year-end report)
	302	Revenues (Interim Statements Only, Closed out for year-end report)
	303	Amount available for retirement of governmental long-term debt (Used only with Fund 09)
	304	Amount to be provided for retirement of governmental long-term debt (Used only with Fund 09)
<b>400</b>	<b>Current liabilities</b>	
	400	Interfund Payables
	401	Interfund loans payable
	402	Interfund accounts payable
	410	Intergovernmental Payables
	411	Intergovernmental accounts payable
	420	Other Payables
	421	Accounts payable
	422	Judgments payable (Management Fund only)
	423	Warrants payable (Tax funds only)
	424	Bank overdrafts (excess of warrants issued over bank balance)
	425	ISCAP drawdown (General Fund only)
	430	Contracts Payable (See 5XX for long-term)
	431	Contracts payable
	432	Construction contracts payable—retainage
	433	Construction contracts payable
	440	Bonds Payable (Debt Service Fund only) (See 5XX for long-term)
	441	Matured bonds payable
	442	Bonds payable—current
	443	Unamortized premiums on issuance of bonds
	450	Loans Payable (See 5XX for long-term)
	451	Loans payable
	452	Lease obligations—current
	455	Interest payable
	460	Accrued Expenses
	461	Accrued salaries and benefits
	462	
	463	
	464	
	470	Deductions and Withholdings Payable
	471	Payroll deductions and withholdings
	472	Compensated absences—current
	473	Accrued annual requirement contribution liability
	480	Deferred Revenues

	481	Deferred revenues (except for succeeding-year property taxes receivable)
	482	Deferred revenues for succeeding-year property taxes receivable (Tax funds only)\
	483	Unearned revenues (Proprietary Funds Only)
	484	Deferred revenue for income surtax receivable (General and PPEL funds only) (Exclude from FY05 CAR)
490		Other Current Liabilities
	491	Deposits payable
	492	
	493	
	494	
	495	
	496	Unamortized premium on ISCAP warrants issued (General Fund only)
	497	Remainder of ISCAP warrants payable (General Fund only)
	498	ISCAP Accrued Interest Payable (General Fund only)
	499	Other current liabilities

**500 Long-term liabilities (Funds 01, 02, 09, Proprietary only)**

510		Bonds Payable
	511	General Obligation Bonds payable
	512	Revenue Bonds Payable
	513	Accreted Interest
	514	Unamortized gains/losses on debt refunding
520		Loans Payable
	521	Loans payable from General Fund resources
	522	Loan payable from Voter-Approved PPEL/Schoolhouse Fund resources
530		Capital Lease & Construction Contract Obligations
	531	Capital lease obligations
	532	
	533	
	534	
	535	Construction contract obligations
540		
550		Compensated Absences & Special Termination Benefits
	551	Compensated absences
	552	
	553	Special termination benefits
560		Arbitrage Rebate Liability (Nov06)
	561	Arbitrage rebate liability (Nov06)
570		
580		
590		Other Long-Term Liabilities
	591	
	592	
	593	
	594	
	595	

**600 Budgetary Accounts and Other Credits (Used only as Budgetary Control or Fund 08)**

	601	Budgeted Expenditures (Interim Statements Only, Closed out for Year-End Report)
	602	Expenditures/Expenses (Interim Statements Only, Closed out for Year-End Report)
	603	Encumbrances (Interim Statements Only, Closed out for Year-End Report)
	604	Encumbrances Committed (Interim Statements Only, Closed out for Year-End Report)
610		Investment in governmental fixed assets before depreciation (Used only in Fund 08)

**700 Fund Equity**

710		Reserved fund balance
	711	Reserve for inventories (if using purchases method or inventories are material)
	712	Reserve for prepaid expenses (if using purchases method and material)
	713	Reserve for Interfund Loans Receivable (non-current portion) (Aug06)
	714	Reserve for Media Materials (AEA only) (General Fund only)
	715	Reserve for Special Education Support Services (AEA only) (General Fund only)
	716	Reserve for Revenue Bonds Reserve (LOSST Capital Projects Fund only)
	717	Reserve for Revenue Bonds Sinking (Debt Service Fund only)
	718	Reserve for General Obligation Bonds Sinking (Debt Service Fund only)

	719	Reserve for categorical aid carryover & other reserves (Must have project code if state funding) (Federal funding would be deferred revenue (see code 481) rather than reserved fund balance)
720		Designated fund balance
	721	Designated by the board for special purposes
	722	Designated by the board for cash flow
	723	Designated by the board for Medicaid reserve
	724	Designated by the Board for Encumbrances
	725	
	726	
	727	
	728	Designated by the board for Special Education Support Services (AEA only) (General Fund only)
	729	Other Designated fund balance
730		Unreserved fund balance
	738	Special Education Support Services (General Fund only)
	739	Other Unreserved fund balance
740		Investments in Capital Assets, Net of Related Debt (Used with Proprietary Fund, Fund 01 and Fund 02 only)
750		Restricted net assets (Used with Proprietary Funds, Fund 01 and Fund 02 Only)
760		Unrestricted net assets (Used with Proprietary Funds, Fund 01 and Fund 02 Only)
770		Budgetary Account (Used Only for Budgetary Control)
	778	Budgeted Fund Balance (Used Only for Budgetary Control)



**SOURCE DIMENSION (Required for every revenue transaction)**  
**(All State and Federal Sources are State-Assigned Only)**

Abbreviations:

**IC** means Iowa Code

**IAC** means Iowa Administrative Code (Rules)

**CFDA** means Catalog of Federal Domestic Assistance

1000	Revenue from local sources
1100	Taxes levied/assessed by the LEA
1110	Ad valorem (Property) taxes
1111	Regular taxes (Tax funds only)
1112	Cash Reserve taxes (IC 298.10) (General Fund only)
1113	
1114	Instructional Support taxes (IC 257.18) (General Fund only)
1115	Educational Improvement taxes (IC 257.29) (General Fund only)
1116	
1117	
1118	
1119	
1120	Sales and use taxes
1121	Local Option Sales and Services Tax (IC chapter 423E) (Capital Projects Fund 33 only)
	Use 1122-1129 for additional counties' LOSST if uses on the ballot or revenue purpose statement are different.
	(Capital Projects Fund 33 only)
1130	Income taxes (General or PPEL Fund only)
1131	
1132	
1133	
1134	Instructional Support surtax (IC 257.18, 257.19) (General Fund only)
1135	Educational Improvement surtax (IC 257.29) (General Fund only)
1136	VPPEL surtax (IC 298.2) (PPEL Fund only)
1137	
1138	
1139	
1140	Penalties and interest on taxes (Not Used in Iowa)
1170	Excise Taxes
1171	Utility Excise Replacement Tax (IC 437A.8) (Tax funds only)
1190	Other taxes
1191	Mobile Home tax (IC 435.25) (Tax funds only)
1200	Tax revenues from local governmental units other than LEA's (None in Iowa)
1210	Ad valorem taxes
1220	Sales and use taxes
1230	Income taxes
1240	Penalties and interest on taxes
1280	Revenue in lieu of taxes
1290	Other taxes
1300	Tuition
1310	Tuition from individuals
1311	Tuition from individuals, regular education programs
1312	Tuition from individuals, special education programs
1313	Tuition from individuals, driver education programs
1314	
1315	
1316	
1317	
1318	
1319	
1320	Tuition from other Government Sources (LEA/AEA) within the State
1321	Regular Program, not Shared or Open Enrolled
1322	Special Education Program, not Open Enrolled
1323	Open Enrollment, Regular program (IC 282.18) (General Fund only)
1324	Open Enrollment, Special Ed. program (IC 282.18) (General Fund only)

	1325	Sharing arrangements & contracts, Regular program
1330		Tuition from Government Sources outside the State
	1331	Tuition from LEAs or government source outside the State, Regular Education
	1332	Tuition from LEAs or government source outside the State, Special Education
1340		Tuition from private sources other than individuals
	1341	Tuition from private sources other than individuals, Regular Education program
	1342	Tuition from private sources other than individuals, Special Education program
1350		Tuition from other districts for voucher program students (Not in Iowa)
1360		Tuition from summer school (IC 282.6)
	1361	Tuition from summer school, Regular Education program
	1362	Tuition from summer school, Special education program
	1363	Tuition from summer school, Driver Education program
1370		Tuition for Adult and Continuing Education (IC 282.6)
	1371	Tuition from Adult and Continuing Education
	1372	Tuition from in-service training
1380		
1390		
1400		Transportation fees
1410		Transportation fees from individuals
	1411	Regular Program, Public students
	1412	Special Education Program, Public Students
	1413	Regular Program, Nonpublic Students
	1414	Special Education Program, Nonpublic Students
	1415	Activities and athletic trips
	1416	
	1417	
	1418	
	1419	
1420		Transportation fees from other Government Sources (LEA/AEA) within the State
	1421	Regular program, not shared or open enrolled
	1422	Special education program, not shared or open enrolled
	1423	Open Enrollment, regular program (General Fund only)
	1424	Open Enrollment, special education program (General Fund only)
	1425	Sharing arrangement & contracts
	1426	
	1427	
	1428	
	1429	
1430		Transportation fees from other Government Sources outside the State
	1431	Transportation fees from LEAs or government source outside the state, regular education
	1432	Transportation fees from LEAs or government source outside the state, special education
1440		Transportation fees from private sources other than individuals
	1441	Transportation fees from private sources other than individuals, regular education program
	1442	Transportation fees from private sources other than individuals, special education program
	1443	Transportation fees from private sources for private uses
1450		
1460		Summer School Program Transportation
	1461	Summer school program transportation, regular education
	1462	Summer school program transportation, special education
1470		
1480		
1490		
1500		Investment Income
	1510	Interest on investments (IC 12C.7, 12C.14)
	1520	Dividends on investments (Not in Iowa)
	1530	Net Increases in the Fair Value of Investments
	1531	Realized gains on Investments
	1532	Unrealized gains on Investments
	1540	Investment income from real property (Not in Iowa)
1600		Food services (IC chapter 283A) (Generally only Funds 61 and 62)
1610		Daily sales—reimbursable programs
	1611	Daily sales—school lunch program
	1612	Daily sales—school breakfast program

	1613	Daily sales-special milk program
	1614	Daily sales – after school program
1620		Daily sales—non-reimbursable programs
	1621	Ala carte sales and additional milk or snacks for students (Aug07)
	1622	Adult lunch sales
	1623	Adult breakfast sales and second student breakfast (Nov07)
	1624	Adult milk sales (special milk program) (Aug07)
	1625	Adult snack sales (after school program) (Aug07)
	1626	Second Type A student lunch sales
	1627	Vendored lunch (nonpublic, daycare, preschools, etc.) (Aug07)
	1628	Vendored breakfast (nonpublic, daycare, preschools, etc.) (Aug07)
	1629	Vendored snack (nonpublic, daycare, preschools, etc.) (Aug07)
1630		Special Food Functions & Institutional Income
	1631	Food served or sold to students & staff
	1632	Food served or sold to general public
	1633	Food served or sold to another school district or AEA (Aug07)
	1634	Food served or sold to other entities (Aug07)
1650		Daily sales--Summer Food Programs
	1651	Summer Lunch Program
	1652	Summer Breakfast Program
	1653	Summer Milk Program
	1654	
	1655	Summer Ala Carte Sales
	1656	Adult Summer Lunch Sales
	1657	Adult Summer Breakfast Sales
	1658	Adult Summer Milk Sales
	1659	
1700		District student activities (IAC 281-12.6)
	1710	Admissions (Student Activity Fund only)
	1720	Bookstore sales (General Fund only)
	1730	Student organization membership dues and fees (Student Activity Fund only)
	1740	Fees
	1741	School fee charged to students for eye protection equipment (General Fund only)
	1742	School fee charged to students for ear protection equipment (General Fund only)
	1743	School fee charged to students for school supplies (General Fund only)
	1744	
	1745	
	1746	
	1747	
	1748	Contest entry fees charged to students
	1749	Optional student fees
1750		Revenue from enterprise activities
	1751	Student Construction (Generally Fund 64)
	1752	School Farm/greenhouse (Generally Funds 68 or 69)
	1753	COOP purchasing (Generally Funds 68 or 69)
	1760	
	1770	
	1780	
	1790	Other activity income
	1791	Student Activity fund raisers (see source 1993 for other fund raisers)
1800		Community services activities
	1810	Community recreation, wellness center, community pool (Generally Funds 65, 66, or 67)
	1820	Civic Services (Generally Funds 65, 66, or 67)
	1830	Public Library Services (Generally Funds 29, 65, 66, or 67)
	1840	Custody & child care services (Generally Child Care Fund 62)
	1850	Welfare Services (Generally Funds 65, 66, or 67)
	1860	Regular Education Preschool tuition (Generally Regular Ed Preschool Fund 63)
1900		Other revenue from local sources
	1910	Rentals (IC 297.22, 297.9) (General Fund only)
	1920	Contributions and donations from private sources (For significant bequests or donations see 6420)
	1921	Gaming grants (direct or indirect from nonprofit)
	1922	First in the Nation in Education (FINE) (Former IC 257A.7) (General Fund only)
	1923	

	1924	
	1925	
1930	Gains on the sale of capital assets (Proprietary or fiduciary funds only)	
1940	Textbook sales and rentals (IC chapter 301) (General Fund only)	
	1941	Textbook sales, Public Students
	1942	Textbook rentals, Public Students
	1943	Textbook Substitute sales, Public Students
	1944	Textbook substitute rentals, Public Students
	1945	Penalties & Fines
	1946	Textbook sales, others
	1947	Textbook rentals, others
	1948	Textbook substitute sales, others
	1949	Textbook substitute rentals, others
1950	Miscellaneous Revenues from other LEAs/AEAs	
	1951	Teacher services provided other Iowa LEAs/AEAs
	1952	Superintendent/chief administrator services provided other Iowa LEAs/AEAs
	1953	School Building Administrative Services provided other Iowa LEAs/AEAs
	1954	Business Administrative Services provided other Iowa LEAs/AEAs
	1955	Nurse Services provided other Iowa LEAs/AEAs
	1956	Curriculum Coordinator services provided other Iowa LEAs/AEAs
	1957	Media specialist, Librarian, & Technology Coordinator services provided other Iowa LEAs/AEAs
	1958	Other Sales of Services/Miscellaneous Revenues from other Iowa LEAs/AEAs
	1959	Other Sales of Services/Miscellaneous Revenues from other LEAs outside the state
1960	Miscellaneous Revenues from Sales of Services to other local governmental units	
1970	Operating Revenues (Proprietary Funds)	
1980	Refund of Prior Year's Expenditures	
1990	Other local revenues for which an account code has not been assigned above	
	1991	Sale of Materials
	1992	Vending Sales
	1993	Fund Raisers other than for Student Activities (See 1791 for Student Activity Fund Raisers)
	1997	Reimbursable nonprofit school organization administration costs (IC 279.62)
	1998	Food Rebates and Coupon Refunding (School Nutrition Fund or Child Care Fund)
	1999	Other local revenues not assigned an account code
2000	Revenue from intermediate sources	
	2100	Unrestricted grants-in-aid
	2200	Restricted grants-in-aid
	2210	County
		2211 Polk County Gaming Grant
	2220	AEA
	2230	City
	2240	
	2250	University or College
	2260	Community College
2800	Revenue in lieu of taxes	
2900	Revenue for/on behalf of the LEA (Not in Iowa)	
3000	Revenue from State sources (3000 sources are General Fund unless otherwise noted)	
	3100	Unrestricted grants-in-aid and State Aid
	3110	State Aids
		3111 State Foundation Aid (IC chapter 257)
		3112 Instructional Support state aid (IC 257.20)
		3113 Special Education Deficit Supplemental State Aid (IC 257.31(14))
		3117 Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09) (Aug 2007)
	3120	State Payments in Lieu of Tuition
		3121 Foster Care Claim/Juvenile Home Advance (IC 282.30, 282.31) (General Fund for foster care and Juvenile Home Fund for Juvenile Home Advance)
		3122 Special Education Services for Nonpublic Students
		3123 Special Education Services for district court placed (parental rights severed)
	3130	SBRC Grants in Aid
		3131 Transportation Assistance (IC 257.31(17(a)))
	3140	
	3150	

3200	Restricted grants-in-aid
3200	Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
3201	Variable Pay Program
3202	Beginning Teacher Mentoring and Induction Program
3203	Evaluator Training Program
3204	Salary Improvement Program
3205	Contracts for the Professional Development / Technical Assistance Seminars
3206	Additional Teacher Contract Day (IC 284.13 (1) (a)) (HF 816)
3207	Additional Salary, Professional Development, or Both (IC 284.13 (1) (b)) (HF 816)
3208	Market Factor Salaries (IC 284.11, Code 2006) (Aug07)
3209	Beginning Administrator Mentoring and Induction Program (Aug06)
3210	Other restricted grants-in-aid
3211	Educational excellence program - Phase I (IC 294A.6)
3212	Educational excellence program - Phase II (IC 294A.9)
3213	
3214	AEA flow through (IC 273.9)
3215	
3216	Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
3217	Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
3218	Extended School Year Grants (IC 256.22)
3219	Advancement of Women & Minorities in Administrative Positions (IC 256.23)
3220	Other restricted grants-in-aid
3221	Transportation aid for nonpublic students (IC 285.2) (Must be reported as a revenue and cannot be used as a credit to an expenditure account)
3222	Textbook aid for nonpublic students (IC 301.30)) (Must be reported as a revenue and cannot be used as a credit to an expenditure account)
3223	
3224	Mentoring/Induction of New Teacher's Support (former program still active)
3225	Reading Recovery (IC 257B.1A(1), 294A.25)
3226	Employability Skills Assessments Reimbursements (Work Keys) (IC 256.9(43))
3227	State Decategorization Grant (D-CAT) (DHS) (IC 232.188)
3228	Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
3229	Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
3230	At Risk program grants (IC 279.51)
3231	Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
3232	Child Development (3&4)
3233	Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
3234	Innovative At Risk (K-3) (IC 279.51(1)(d))
3235	
3236	
3237	Family Resource
3238	At Risk 4-year-olds
3239	AEA Early Childhood Education (IC 279.51(1)(a))
3240	Other restricted grants-in-aid
3241	Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
3242	Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
3243	Foreign language grants
3244	Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
3245	Iowa conservation education grants (IC 256.34, 455A.19)
3246	Innovative Substance Abuse Prevention Grant
3247	Reading Instruction Pilot Project Grant Spanish Reading (SF 588 Section 42) (Aug07)
3248	Education Technology Assistance (IC 256.33)
3249	National Assessment of Educational Progress (NAEP) (IC 294A.25(13))
3250	School Food Service Program (Fund 61 or 62)
3251	School lunch cash assistance (IC chapter 283A)
3252	School breakfast cash assistance (IC chapter 283A)
3260	Other restricted grants-in-aid
3261	Vocational aid (IC chapter 258)
3262	
3263	Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
3264	Anatomical Gift Public Awareness Grant (IC142C.15)
3265	Teacher exchange program grants (IC 256.7(15))

	3266	Iowa Learning Technology Commission Grants (IC 280A)
	3267	Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C) (Jul07)
	3269	Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)
3270	Other restricted grants-in-aid	
	3271	Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e)) (PPEL Fund or Capital Projects Fund)
	3272	Iowa disaster assistance (IC 29C.6(17)) (Generally PPEL Fund, Disaster Recovery Fund or Capital Projects Fund) (Sep08)
	3273	Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /CAT (DED) (Capital Projects Fund)
	3274	Iowa Alliance for the Arts, LACES
	3275	Iowa Arts Council, Artist in the School
	3276	Community Grants (DPH, DHR) (IC 232.190)
	3277	Labor Management Grant (IWD) (IAC877-9.1).
	3278	Career Pathways Grant (IC 256.39)
	3279	Odyssey of the Mind
3280	Other restricted grants-in-aid	
	3281	Telecommunications Council Grants (IC 8D.13(8))
	3282	Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9))
	3283	DOT Outdoor Classroom Grants
	3284	Iowa Math and Science Coalition (IC 294A.25(14))
	3285	Geography Alliance (IC 294A.25(6))
	3286	SAFE Coalition Grant
	3287	Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)
	3288	Trees Forever (PPEL Fund or Capital Projects Fund)
	3289	Earth Year 2000 grants (DNR)
329X	No Longer Valid (Dec09)	
3300		
	330X	Reserved for Special Education Levels
	3310	Other restricted grants-in-aid
	3311	Early Childhood Programs grant (Empowerment) (DHS) (IC 7I.8(3))
	3312	School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 7I.7, 7I.8(2)) (Dec06)
	3313	Community Coalition Grant (Youth Mentoring Program) (DPH) (IC 125.59)
	3314	Before and After School Program (Tobacco Settlement) (Oct06)
	3315	Empowerment Professional Development Grant (Jan07)
	3316	Parent Liaison Program (HF 2527)
	3317	Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Jul07)
	3318	Early Head Start Pilot Projects (Aug07)
	3319	Before and After School Grants (Aug07)
3320	Other restricted grants-in-aid	
	3321	Reserved for State Medicaid Match
	3322	Special Education Services Birth to 3 (SF 588 Sec 6.11) (Aug07)
3330	Other restricted grants-in-aid	
	3331	Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
	3332	Open Access / Access Plus (IAC 286.3(3-4) (Aug06)
	3333	Model Core Curriculum (IC 256.7) (HF2527 (16) (State Org 2631) (Nov06)
	3334	Supplemental Strategies and Educational Services Grant Program (SF 588 Sec 31.5) (IC 279.65(5)) (Aug07)
	3335	Math and Science Education Improvement (STEM) (HF829) (Aug07)
	3336	District Sharing and Efficiencies Study (SF447) (Jan08) (AEAs 9, 10, and 11 only)
	3337	Iowa Learns Online (Math in Career and Technical Education (Math-in-CTE)
	3338	Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111) (Dec08)
	3339	Model Core Curriculum (IC 256.7) (HF 2679) (State App I83, org 2123) (Sep08)
3360	Other restricted grants-in-aid	
	3361	School Infrastructure Supplemental Amount (Local Option tax for schools) (Fund 33 only)
3370	Educator Quality Program (IC 284, Code 2007) (Aug07)	
	3371	
	3372	Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83) (Sep08)

	3373	Professional Development for Model Core Curriculum (IC 284.13(1) (HF 2679, Sec 83) Jul 08)
	3374	Teacher Development Academies (Jan08)
	3375	Career Ladder and Pay for Performance Planning Grants (SF 277) (Dec07)
	3376	Professional Development (IC 284.13 (1)(d), Code 2007 (Aug07)
	3377	Market Factor Grants (IC 284.13 (1) (b), Code 2007) (Aug07)
	3378	Market Factor Incentives (IC 284.13 (1) (a), Code 2007) (Aug07)
	3379	
3700	State grants-in-aid through other Agencies	
	3760	State Grants through a Community College
	3761	Community College Equipment and Training Fund (CCET (2007 Acts, Ch 122 10(7) (One part of PLTW)
3800	Revenue in lieu of taxes	
	3800	State Credits
	3801	Military credit (IC chapter 426A) (Tax funds only)
	3802	Invalid (Jun08)
	3810	Other
	3811	Wetlands and prairie lands revenue in lieu of taxes (IC 427.1(23)) (Tax funds only)
	3812	Open space property payment in lieu of taxes (DNR) (IC 465A.4) (Tax funds only)
3900	Revenue for/on behalf of the LEA (Not in Iowa)	
4000	Revenue from Federal sources (4000 sources are General Fund unless otherwise noted)	
	4100	Unrestricted grants-in-aid direct from the Federal Government
	4101	Impact Aid (CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
	4102	
	4103	
	4104	
	4105	
	4200	Unrestricted grants-in-aid from the Federal Government through the State
	4201	Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
	4202	Innovative Education Program Strategies, Carryover Funds become available on July 1 and are coded under 4201 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4202.
	4203	Flood Control Projects (CFDA 12.106) (PPEL Fund or Capital Projects Fund)
	4204	
	4205	
	4300	Restricted grants-in-aid direct from the Federal Government
	4300	Other restricted grants-in-aid direct from the Federal Government
	4301	
	4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
	4303	
	4304	
	4305	
	4306	
	4307	
	4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
	4309	Secondary Agriculture Education Grants (CFDA 10.226)
	4310	Other restricted grants-in-aid direct from the Federal Government
	4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
	4312	Community Facilities Loans and Grants (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
	4313	Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
	4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
	4315	Opportunities for Youth – Youthbuild Program (CFDA 14.243)
	4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
	4317	Environmental Education Grants (CFDA 66.951)
	4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
	4319	Child Care Development Block Grants (CFDA 93.575) (Used with program 840) (Generally Fund 62)
	4320	Other restricted grants-in-aid direct from the Federal Government
	4321	Head Start (CFDA 93.600)



- 4322 Bilingual Education Support Services (CFDA 84.194) (Del 2002B)
- 4323 Bilingual Education – Program Development & Implementation (CFDA 84.288) (Del 2002B)
- 4324 Foreign Language Assistance Grant (CFDA 84.293)
- 4325 Bilingual Education\_Comprehensive School Grants (CFDA 84.290) (Del 2002B)
- 4326 Bilingual Education\_Professional Development (CFDA 84.195)
- 4327 Indian Education – Assistance to Schools (CFDA 15.130)
- 4328 Bilingual Education -- Systemwide Improvement Grant (CFDA 84.291) (Del 2002B)
- 4329 Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
- 4330 Other restricted grants-in-aid direct from the Federal Government
  - 4331 Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (Jul07)
  - 4332 Foreign Language Incentive Program (CFDA 84.294)
  - 4333 Literacy Through School Libraries (CFDA 84.364)
  - 4334 Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358)
  - 4335 Twenty-first Century Community Learning Centers (CFDA 84.287)
  - 4336 Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
  - 4337 Rehabilitation Services\_Service Projects (Super Sports) (CFDA 84.128)
  - 4338 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
  - 4339 Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
- 4340 Other restricted grants-in-aid direct from the Federal Government
  - 4341 Early Reading First (CFDA 84.359)
  - 4342 Special Education\_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324)
  - 4343 Early Learning Fund (CFDA 93.577)
  - 4344 Advanced Placement Program (CFDA 84.330)
  - 4345 Teacher Quality Enhancement Grants (CFDA 84.336)
  - 4346 Drug-Free-Communities Support Program (CFDA 93.276)
  - 4347 Developing, Testing, and Demonstrating Promising New Programs (CFDA 16.541)
  - 4348 Rural Business Enterprise Grants (Child Care Initiative) (CFDA 10.769)
  - 4349 Aerospace Education Services Program (CFDA 43.001)
- 4350 Other restricted grants-in-aid direct from the Federal Government
  - 4351 Substance Abuse and Mental Health Services\_Projects of Regional and National Significance (CFDA 93.243) (Nov08)
- 4360 Other restricted grants-in-aid direct from the Federal Government
  - 4361 Arts in Education / Professional Development for Arts Educators (CFDA 84.351) (Dec08)
- 4500 Restricted grants-in-aid from the Federal Government through the State
  - 4501 Title I
    - 4501 Title I Grants to Local Education Agencies, (CFDA 84.010)
    - 4502 Private School - Capital Expenses (Title I), (CFDA 84.216) (Capital Projects Fund)
    - 4503 Migrant Education - Basic State Grants Program (Title I migrants), (CFDA 84.011)
    - 4504 Title I Accountability Grants, (CFDA 84.348)
    - 4505 \_\_\_\_\_
    - 4506 Title I Program for Neglected & Delinquent Children (CFDA 84.013)
    - 4507 \_\_\_\_\_
    - 4508 Title I Grants to LEAs, carryover

*Funds become available on July 1 and are coded under 4501 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4508.*

  - 4509 Title I Migrant Education, carryover

*Funds become available on July 1 and are coded under 4503 for the first 15 months (July 1 to September 30 of subsequent year); if funds are not completely obligated at the end of the 15 months, they become carryover funding coded to 4509.*
- 4510 Individuals with Disabilities Education Act (IDEA) (subgrants) (Aug07)
  - 4511 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
  - 4512 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
  - 4513 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
  - 4514 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
  - 4515 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
  - 4516 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
  - 4517 District Defined IDEA Subgrants (CFDA 84.027) (Aug07)



	4518	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4519	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4520		Individuals with Disabilities Education Act (IDEA) (formula grants)
	4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literacy, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
	4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
	4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
	4524	
	4525	
	4526	Special Education – State Program Improvement Grants for Children with Disabilities (Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads, 2 <sup>nd</sup> chance reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)
	4527	Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
	4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
	4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530		Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300) (Apr08)
	4531	Vocational Education - Basic Grants to States (Title I, Part C) (CFDA 84.048) (Apr08)
	4532	Title I, Part B, Non-Traditional (CFDA 84.048) (Apr08)
	4533	Title I, Part B, Correction Education (CFDA 84.048) (Apr08)
	4534	
	4535	Invalid (Apr08)
	4536	Comprehensive Centers (Tech-Prep Education) (Title II) (CFDA 84.243) (Apr08)
	4537	
	4538	
	4539	Career and Technical Education – Other Miscellaneous Reimbursements (CFDA 84.048) (Apr08)
4540		Other restricted grants-in-aid from the Federal Government through the State
	4541	Abstinence Education (CFDA 93.235)
	4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
	4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act) (JJDP) (CFDA 16.540)
	4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
	4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
	4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
	4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
	4548	Comprehensive School Reform Demonstration (CFDA 84.332)
	4549	Class Size Reduction (CFDA 84.340)
4550		Child Nutrition Act (Funds 61 or 62 only)
	4551	
	4552	School Breakfast Program (CFDA 10.553)
	4553	National School Lunch Program (Includes After-school Snack Program) (CFDA 10.555)
	4554	Child and Adult Care Food Program (CFDA 10.558)
	4555	Special Milk Program for Children (CFDA 10.556)
	4556	Summer Food Service Program for Children (CFDA 10.559)
	4557	Fresh Fruit and Vegetable Program (CFDA 10.582)
	4558	Team Nutrition Grant (CFDA 10.574)
	4559	Nutrition Education and Training Program (CFDA 10.564)
4560		Other restricted grants-in-aid from the Federal Government through the State
	4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
	4562	Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
	4563	Eisenhower Professional Development State Grants (Every Student Initiative) (CFDA 84.281)
	4564	Immigrant Education (CFDA 84.162) (Del 2002B)
	4565	Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
	4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Sep08)

- 4567 Even Start - State Education Agencies (CFDA 84.213)
- 4568 Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
- 4569 Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)
- 4570 Other restricted grants-in-aid from the Federal Government through the State
  - 4571 Petroleum Violation Escrow Funds (DNR Energy), (No CFDA number, but A-133)
  - 4572 Learn and Serve America – School and Community Based Programs, (Next Steps) (CFDA 94.004)
  - 4573 Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
  - 4574 Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)
  - 4575 Title V\_Delinquency Prevention Program (DHR) (CFDA 16.548) (Dec06)
  - 4576 Star Schools, (IPTV, DE) (CFDA 84.203)
  - 4577 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938) (Dec06)
  - 4578 State and Community Highway Safety (Safety Education) (CFDA 20.600)
  - 4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
- 4580 Other restricted grants-in-aid from the Federal Government through the State
  - 4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
  - 4582 Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (Dual Language Project) (CFDA 84.215) (Aug07)
  - 4583 Bilingual Education Support Services (CFDA 84.194)
  - 4584 Byrd Honors Scholarships (CFDA 84.185)
  - 4585 Enhancing Education Through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
  - 4586 AmeriCorps (DED) (CFDA 94.006)
  - 4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
  - 4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
  - 4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
- 4590 Other restricted grants-in-aid from the Federal Government through the State
  - 4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
  - 4592 \_\_\_\_\_
  - 4593 Job Training Partnership Act (DED) (CFDA 17.250)
  - 4594 Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
  - 4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
  - 4596 \_\_\_\_\_
  - 4597 Employment Services and Job Training Pilots \_Demonstrations and Research (Work Start) (CFDA 17.249)
  - 4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)
  - 4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
- 4600 Additional restricted grants-in aid from the Federal Government through the State
  - 4610 Health and Human Services Grants
    - 4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575)
    - 4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
    - 4613 State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
    - 4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
    - 4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
    - 4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)
    - 4617 Community Mental Health Services, Block Grants (DHS) (CFDA 93.958)
    - 4618 State Rural Hospital Flexibility Program (CFDA 93.241)
    - 4619 Centers for Disease Control and Prevention\_Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (CFDA 93.283) (Aug07)
  - 4630 Department of Human Services, Medicaid
    - 4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)

	4634	Medical Assistance Program (Medicaid Direct Service Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)
4640		Department of Education Grants
	4641	Reading Excellence Program (CFDA 84.338)
	4642	Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
	4643	Title IIA - Federal Teacher Quality Program (Every Student Counts) (CFDA 84.367)
	4644	Title III – English Language Acquisition State Grants (CFDA 84.365)
	4645	Reading First State Grants (CFDA 84.357)
	4646	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4647	Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
	4648	Grants for State Assessments and Related Activities (Title VI A) (UI - ITAP) (CFDA 84.369)
	4649	Math and Science Partnerships (Title II B) (CFDA 84.366)
4650		Department of Education Grants (continued)
	4651	Charter Schools (CFDA 84.282)
	4652	Javits Gifted and Talented Students Education Grant Program (CFDA 84.206)
	4653	Grants for Enhanced Assessment Instruments (CFDA 84.368)
	4654	Advanced Placement Program (CFDA 84.330)
	4655	Teacher Quality Enhancement Grants (CFDA 84.336)
	4656	Elementary and Secondary Education Hurricane Relief Programs (CFDA 84.938)
	4657	Ready to Teach (CFDA 84.286)
4660		Department of Education Infrastructure Grants
	4661	School Renovation, IDEA, and Technology Grants Program (CFDA 84.352) (PEEL Fund or Capital Projects Fund)
	4662	Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215) (PEEL Fund or Capital Projects Fund)
4670		Other Agency Grants
	4671	State Administrative Matching Grants for Food Stamp Program (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
	4672	USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Funds 61 or 62 only) (Jul07)
	4675	National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312) (Nov08)
	4676	Assistive Technology (UI-IPAT) (CFDA 84.224)
	4677	Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
	4678	Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)
	4679	State Library of Iowa Program (SLI) (CFDA 45.310)
4680		Other restricted grants-in-aid from the Federal Government through the State
	4681	Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)
	4682	Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PEEL Fund or Capital Projects Fund)
	4683	Mine Health and Safety Grants (CFDA 17.600)
	4684	Nonpoint Source Implementation Grants (Water Quality) (DNR) (CFDA 66.460)
	4685	State Energy Program Special Projects (DNR) (CFDA 81.119)
	4686	Solid Waste Management Assistance Grants (DNR) (CFDA 66.808)
	4687	Sport Fish Restoration (DNR) (CFDA 15.605) (Dec06)
	4688	WIA Pilots, Demonstration Projects (DHR) (CFDA 17.261) (Nov07)
	4689	Highway Planning and Construction (SRTS Program) (IDOT) (CFDA 20.205)
4700		Grants-in aid from the Federal Government through other intermediate agencies
	4710	Through an Iowa LEA
	4720	Through an AEA
	4730	Through a City
	4731	Community Development Block Grant (CFDA 14.218)
	4735	Drug-Free Communities Support Program Grants (CFDA 16.729)
	4740	Through a County
	4750	Through a University/College
	4752	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
	4753	Cooperative Extension Service (Youth Marketplace Program) (CFDA 10.500)
	4754	Social Security Research and Demonstration (Smart Start) (CFDA 96.007)
	4755	Substance Abuse and Mental Health Services_Prospects of Regional and National Significance (CFDA 93.243) (Sep07)
4760		Through a Community College
4770		

4780		
4790	<u>Through another agency</u>	
4791	Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (CFDA 66.034)	
4792	Rural Outreach – Rural Network Development Program (Access 4) (CFDA 93.912)	
4793	TRIO_Talent Search (AIM Institute) (CFDA 84.044) (Nov06)	
4794	Civic Education – Cooperative Education Program (Center for Civic Education) (CFDA 84.304) (Aug07)	
4795	Parental Assistance Centers (SAI) (CFDA 84.310) (Aug07)	
4796	Promotion of the Humanities_Federal/State Partnership (CFDA 45.129) (Sep07)	
4800	Revenue in lieu of taxes (Tax funds only)	
4810	Payments in Lieu of Taxes	
4811	Payment in Lieu of Taxes (CFDA 15.226, but not subject to A-133)	
4812	Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133)	
4900	Revenue for/on behalf of the LEA/AEA	
4950	Child Nutrition Act (Funds 61 or 62 only)	
4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (Jul07)	
5000	Other financing sources	
5100	Issuance of bonds	
5110	Bond principal (Funds 3X or 40 only)	
5111	Original General Obligation Bonds (Capital Projects Fund 31 or 32 only)	
5112	Refunding Bonds (IC 298.20) (Debt Service Fund 40 only)	
5113	Revenue Bonds (Capital Projects Fund 33 only)	
5120	Premium on the issuance of bonds (Debt Service Fund or Capital Projects Fund 31, 32, or 33 only)	
5130	Accrued interest (Debt Service Fund or Capital Projects Fund 31, 32 or 33 only)	
5200	Interfund Transfers In (Oct06)	
	Show as 52 plus the 2-digit fund number of the fund from which the transfer originated	
5210	Interfund Transfer from General Fund	
5220	Interfund Transfer from Special Revenue Funds	
5221	Interfund Transfer from Student Activity Fund	
5222	Interfund Transfer from Management Fund	
5223	Interfund Transfer from Physical Plant & Equipment Levy (PPEL) Fund	
5224	Interfund Transfer from Public Education and Recreation Levy (PERL) Fund	
5225	Interfund Transfer from AEA Special Education Instruction Fund	
5226	Interfund Transfer from AEA Juvenile Home Fund	
5227	Interfund Transfer from Support Trust Funds	
5228	Interfund Transfer from 67.5 cent Levy Fund	
5229	Interfund Transfer from Library Levy Fund	
5230	Interfund Transfers from Capital Projects Funds	
5231	Interfund Transfer from Capital Projects Fund, General Obligation Bond	
5232		
5233	Interfund Transfer from Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)	
5234		
5235		
5236		
5237		
5238		
5239		
5240	Interfund Transfer from Debt Service Fund	
5250	Interfund Transfer from Permanent Funds	
5251		
5252		
5253		
5254		
5255		
5256		
5257		
5258		
5259		
5260	Interfund Transfer from Enterprise Funds	
5261	Interfund Transfer from School Nutrition Fund	
5262	Interfund Transfer from Child Care Fund	

	5263	Interfund Transfer from Regular Education Preschool Fund
	5264	Interfund Transfer from Student Construction Fund
	5265	
	5266	
	5267	
	5268	
	5269	
5270		Interfund Transfer from Internal Services Fund (Not Appropriate as Transfer)
5280		Interfund Transfer from Trust Funds
	5281	Interfund Transfer from Scholarship Trust Fund
	5282	
	5283	
	5284	
	5285	
	5286	
	5287	
	5288	
	5289	
5290		Interfund Transfer from Agency Funds (Not Appropriate as Transfer)
5300		Proceeds from the disposal of real or personal property (Governmental funds only)
	5311	Compensation for loss of fixed assets (For significant losses see 6410)
	5312	
	5313	Sales of real property (IC 297.22) (PPEL Fund only) (For significant sales, see 6320)
	5314	Sales of equipment and materials (IC 297.22) (General Fund only)
5400		Proceeds from Loans greater than 12 months (General Fund or PPEL Fund only)
	5410	Loan principal
	5411	Original Loan Principal (General Fund or PPEL Fund only) (Dec07)
	5412	Refunding Loan Proceeds (Debt Service Fund only) (Dec07)
	5420	Premium
	5430	Accrued Interest
5500		Proceeds from Capital Leases/Lease Purchases (PPEL Fund or Capital Projects Fund only)
5600		Other Long-Term Debt Proceeds (Tax Funds only)
5700		
5800		Residual Equity Transfers In (All Funds except Fiduciary and Internal Services)
Show as 58 plus the 2-digit fund number of the fund from which the transfer originated (Oct06)		
5900		Upward Adjustments to Beginning Fund Balance
6000		Other Income Items
	6100	Capital Contributions (Proprietary funds only)
	6200	Amortization of Premiums on Issuance of Bonds (Only Fund 01 in Iowa)
6300		Special Items
	6310	Reorganization Settlements
	6320	Sales of Significant Real Property (IC 297.22) (PPEL Fund only) (See also 5313)
	6330	Sale of Significant Capital Assets, excluding buildings (IC 297.22) (General Fund only) (See also 5314)
	6390	Other Special Items
6400		Extraordinary Items
	6410	Compensation for Significant Loss of Fixed Assets (For insignificant losses see 5311)
	6420	Significant Bequest or Donation from Private Source (For insignificant bequests or donations see 192X)

## FACILITY DIMENSION

(Optional but Recommended. However, any district with a charter school is required to use the facility dimension)

Use the BEDS facility code

OR

(Incorporate the level of instruction and operational unit dimensions together into one facility code.)

The first two digits indicate the level of instruction, and the last two digits indicate the district-assigned operational unit or cost objective.

10XX	Elementary
11XX	Pre-Kindergarten
12XX	Kindergarten
19XX	Other Elementary Grades
20XX	Middle
30XX	Secondary
31XX	Junior High
32XX	Senior High
39XX	Other Secondary
40XX	Postsecondary
41XX	Adult/Continuing Education
42XX	Community College (Not in Iowa)
90XX	District-Wide
	9000-9009 - Hospital/Homebound
	9010-9999 – Other District Assigned
00XX	Unallocated
	0000 Unallocated
	0001-0009 AEA Only
	0010-0099 Other District Assigned

## AEA OPERATIONAL UNITS

1000	_____
2000	Special Education Support
3000	Media Services
4000	Educational Services
5000	_____
6000	_____
7000	_____
8000	_____
9000	_____
0000	Unallocated

**FUNCTION DIMENSION (Required for every expenditure/expense transaction)**

**General Rules** If a header is blue, the district may use the header instead of the detail, but not both.  
 By fund, for any function, if object codes 100-199 are > 0, then object codes 221 and 222 must be > 0.

1000	Instruction (Program other than 000 required)	1001-1999	Temporarily Available_____
2000	Support Services (Header only) - Invalid		
2100	Support Services-Students (Header only) – Invalid		
2110	Attendance and Social Work Services		
	2111	Supervision of Attendance and Social Work Services	
	2112	Attendance/Truancy	
	2113	Social Work	
	2114	Student Accounting	
	2115-2118	Temporarily Available_____	
	2119	Other Attendance and Social Work Services	
2120	Guidance Services		
	2121	Supervision of Guidance Services	
	2122	Counseling	
	2123	Appraisal	
	2124	Information	
	2125	Record Maintenance	
	2126	Placement	
	2127	Temporarily Available_____	
	2128	Temporarily Available_____	
	2129	Other Guidance Services	
2130	Health Services (Header only) – Invalid		
	2131	Supervision of Health Services	
	2132	Medical	
	2133	Dental	
	2134	Nursing	
	2135	Wellness	
	2136	Temporarily Available_____	
	2137	Temporarily Available_____	
	2138	Temporarily Available_____	
	2139	Other Health Services	
2140	Psychological Services		
	2141	Supervision of Psychological Services	
	2142	Psychological Testing	
	2143	Psychological Counseling	
	2144	Psychotherapy	
	2145-2148	Temporarily Available_____	
	2149	Other Psychological Services	
2150	Speech Pathology and Audiology Services (Header only) - Invalid (Generally used with program 2XX);		
	2151	Supervision of Speech Pathology and Audiology Services	
	2152	Speech Pathology/Language Impairment	
	2153	Hearing Impaired/Audiology	
	2154-2158	Temporarily Available_____	
	2159	Other Speech Pathology and Audiology Services	
2160	Occupational Therapy Related Services (Generally used with program 2XX)		
	2161	Supervision of Occupational Therapy Services	
	2162	Occupational Therapist	
	2163-2169	Temporarily Available_____	
2170	Physical Therapy Related Services (Generally used with program 2XX)		
	2171	Supervision of Physical Therapy Services	
	2172	Physical Therapist	
	2173-2179	Temporarily Available_____	
2180	Visually Impaired/Vision Services		
	2181	Supervision of Visual Impairment Services	
	2182	Vision Impairment Services	
	2183-2189	Temporarily Available_____	
2190	Other Support Services—Students		
	2191-2199	Temporarily Available_____	

2200	Support Services—Instruction (Header only) - Invalid
2210	Improvement of Instruction Services (Header only) – Invalid
2211	Supervision of Improvement of Instruction
2212	Instruction and Curriculum Development
2213	Instructional Staff Training
2214	Child Development & Understanding
2215	Temporarily Available_____
2216	Temporarily Available_____
2217	Instructional Staff Development, External (AEA use only)
2218	Temporarily Available_____
2219	Other Improvement of Instruction Services
2220	Library Media Services (Header only) – Invalid
2221	Supervision of Educational Media Services
2222	School Library/AEA Materials Lending Library
2223	Temporarily Available_____
2224	Temporarily Available_____
2225	Temporarily Available_____
2226	Professional Library
2227	Curriculum Laboratory (AEA use)
2228	Temporarily Available_____
2229	Other Educational Media Services
2230	Instruction-Related Technology Services (Header only) – Invalid
2231	Supervision of technology service
2232	Student learning center
2233	System analysis and planning
2234	System application development
2235	System operation
2236	Network support, Internet Access, ICN
2237	Hardware maintenance and support
2238	Professional development for instruction-focused technology personnel (Aug06)
2239	Other Instruction-Related Technology Services
2240	Academic Student Assessment (Used with programs 100-499)
2290	Other Support Services-Instructional Staff
2300	Support Services-General Administration (Header only) - Invalid
2310	Board of Education
2311	Supervision of Board of Education Services
2312	District Secretary/Clerk (Will not be used in Iowa – Include in 2510 Function)
2313	District Treasurer (Will not be used in Iowa – Include in 2510 Function)
2314	Election Services
2315	Tax Assessment and Collection
2316	Staff Relations and Negotiations
2317	Legal Services
2318	External Audit Services
2319	Other Board of Education Services
2320	Executive Administration Services
2321	Office of the Superintendent
2322	Community Relations
2323	State and Federal Relations
2324-2328	Temporarily Available_____
2329	Other Executive Administration Services
2330	Special Area Administration Services (Header only) – Invalid
2331	LEA/AEA Special Education Director
2332	AEA Media Services Director
2333	AEA Educational Services Director
2334-2339	Temporarily Available_____



2400	Support Services—School Administration (Header only) - Invalid
2410	Office of the Principal
	2411-2419 Temporarily Available_____
2490	Other Support Services—School Administration
	2491 Temporarily Available_____
	2492 Full-time Department Chairs
	2493 Graduation Expenditures
	2494-2499 Temporarily Available_____
2500	Support Services-Business & Central (Header only) - Invalid
2510	Fiscal Services (Includes Board Secretary and Board Treasurer)
	2511 Supervision of Fiscal Services
	2512 Budgeting Services
	2513 Receiving and Disbursing Funds
	2514 Payroll
	2515 Financial Accounting
	2516 Internal Auditing
	2517 Property Accounting
	2518 Temporarily Available_____
	2519 Other Fiscal Services
2520	Purchasing, Warehousing, and Distributing Services
	2521 Supervision of Purchasing, Warehousing and Distributing Services
	2522 Delivery & Distribution Services
	2523 Purchasing
	2524 Storage & Warehousing
	2525 Warehousing Inventory Adjustment (consumption basis only)
	2526-2528 Temporarily Available_____
	2529 Other Purchasing, Warehousing, and Distributing Services
2530	Printing, Publishing, and Duplicating Services
	2531 Supervision of Printing, Publishing & Duplicating Services
	2532 Production Services
	2533 Print Shop
	2534-3538 Temporarily Available_____
	2539 Other Printing, Publishing, and Duplicating Services
2540	Planning, Research, Development, and Evaluation Services
	2541 Supervision of Planning, Research, Development & Evaluation Services
	2542 Planning
	2543 Research
	2544 Development
	2545 Evaluation
	2546-2549 Temporarily Available_____
2550	
2560	Public Information Services
	2561 Supervision of Public Information Services
	2562 Internal Information
	2563 External Information
	2564 Management Information
	2565-2568 Temporarily Available_____
	2569 Other Public Information Services
2570	Personnel Services (Header only) - Invalid
	2571 Supervision of Personnel Services
	2572 Recruitment and Placement
	2573 Personnel Information & Staff Accounting
	2574 Staff Development for non-instructional staff
	2575 Health Services
	2576 Staff Development for non-instructional staff, External (AEA use only)
	2577 Temporarily Available_____
	2578 Temporarily Available_____
	2579 Other Personnel Services
2580	Administrative Technology Services (Header only) - Invalid
	2581 Supervision of Technology Services
	2582 Systems Analysis and Planning
	2583 Systems Application Development
	2584 Systems Operations

	2585	Network Support
	2586	Hardware Maintenance and Support
	2587	Professional Development Costs for Administrative-Focused Technology Personnel (Aug06)
	2588	Temporarily Available _____
	2589	Other Administrative Technology Services
	2590	Other Central Business Support Services
2600		Operation and Maintenance of Plant (Generally not used in PPEL or Capital Projects Funds)
	2610	Supervision of Operation & Maintenance of Plant Services
	2620	Operation and maintenance of Buildings
	2630	Care and Upkeep of Grounds
	2640	Care and Upkeep of Equipment
	2650	Vehicle Operation and Maintenance (Other than Student Transportation Vehicles)
	2660	Security
	2670	Safety
	2680	_____
	2690	Other Operation and Maintenance of Plant Services
2700		Student Transportation
	2710	Supervision of Student Transportation Services
	2720	Vehicle Operation
	2730	Monitoring Services
	2740	Vehicle Servicing and Maintenance (Used with programs 100-500, 900)
	2790	Other Student Transportation Services (Used with programs 100-500, 900)
2900		Other Support Services (Header only) - Invalid
	2910	Discretionary Management Services to LEAs (AEA Use Only)
	2920	Other Discretionary Support Services to LEAs (AEA Use Only)
3000		Operation of Non-Instructional Services (Header only) - Invalid
	3100	Food Services Operations (Header only) - Invalid (Generally only Funds 61 or 62)
	3110	School lunch/breakfast program
	3130	Special food functions
	3140	Summer food programs
	3150-3189	Invalid
	3190	Other Food Service Operation
3200		Other Enterprise Operations (Generally only in funds that are <u>not</u> otherwise identified as enterprises. Funds already identified as enterprises are Funds 61-69.)
3300		Community Services Operations (Generally only in funds that are not otherwise identified as community services. Funds already identified as community services are Funds 62, 63, and 65-67.)
4000		Facilities Acquisition and Construction (Generally only PPEL and Capital Projects Funds)
	4100	Land Acquisition (Funds 23, 24, 31-39)
	4200	Land Improvement (Funds 23, 24, 31-39)
	4300	Architecture and Engineering (Funds 10, 23, 24, 31-39)
	4400	Educational Specifications Development (Funds 10, 23, 24, 31-39)
	4500	Building Acquisition and Construction (Funds 23, 24, 31-39)
	4600	Site Improvements (Funds 23, 24, 31-39)
	4700	Building Improvements (Funds 23, 24, 31-39)
	4800	_____
	4900	Other Facilities Acquisition and Construction (Funds 23, 24, 31-39)
5000		Debt Service (Debt Service Fund only for objects 831, 832; 34X related to repayment of debt; Management/General Fund only for object 820 for judgments; PPEL, Capital Projects or Debt Services Fund for object 835 and 34X related to issuance of debt)
6000		Other Uses (Header only) - Invalid
	6100	Interagency Flowthrough (General Fund only except PPEL Fund for TIF) (Example AEA Flowthrough)
	6200	Interfund Transfers Out
		Show as 62 plus the 2-digit fund number of the fund to which the transfer is made
	6210	Interfund Transfer to General Fund
	6220	Interfund Transfer to Special Revenue Funds (Header only) - Invalid
	6221	Interfund Transfer to Student Activity Fund
	6222	Interfund Transfer to Management Fund
	6223	Interfund Transfer to Physical Plant & Equipment Levy (PPEL) Fund
	6224	Interfund Transfer to Public Education and Recreation Levy (PERL) Fund
	6225	Interfund Transfer to AEA Special Education Instruction Fund
	6226	Interfund Transfer to AEA Juvenile Home Fund
	6227	Interfund Transfer to Support Trust Funds
	6228	Interfund Transfer to 67.5 cent Levy Fund
	6229	Interfund Transfer to Library Levy Fund

6230	Interfund Transfer to Capital Project Funds (Header only) - Invalid
6231	Interfund Transfer to Capital Projects Fund, General Obligation Bond
6232	Interfund Transfer to Fund 32
6233	Interfund Transfer to Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)
6234	Interfund Transfer to Other Capital Projects Fund
6235	Interfund Transfer to Fund 35
6236	Interfund Transfer to Fund 36
6237	Interfund Transfer to Fund 37
6238	Interfund Transfer to Fund 38
6239	Interfund Transfer to Fund 39
6240	Interfund Transfer to Debt Service Fund
6250	Interfund Transfer to Permanent Funds (Header only) - Invalid
6251	Interfund Transfer to Fund 51
6252	Interfund Transfer to Fund 52
6253	Interfund Transfer to Fund 53
6254	Interfund Transfer to Fund 54
6255	Interfund Transfer to Fund 55
6256	Interfund Transfer to Fund 56
6257	Interfund Transfer to Fund 57
6258	Interfund Transfer to Fund 58
6259	Interfund Transfer to Fund 59
6260	Interfund Transfer to Enterprise Funds (Header only) - Invalid
6261	Interfund Transfer to School Nutrition Fund
6262	Interfund Transfer to Child Care Fund
6263	Interfund Transfer to Regular Education Preschool Fund
6264	Interfund Transfer to Student Construction Fund
6265	Interfund Transfer to Fund 65
6266	Interfund Transfer to Fund 66
6267	Interfund Transfer to Fund 67
6268	Interfund Transfer to Fund 68
6269	Interfund Transfer to Fund 69
6270	Interfund Transfer to Internal Service Funds (Not Appropriate as Transfer) (Invalid)
6280	Interfund Transfer to Trust Funds (Header only) - Invalid
6281	Interfund Transfer to Scholarship Trust Fund
6282	Interfund Transfer to Fund 82
6283	Interfund Transfer to Fund 83
6284	Interfund Transfer to Fund 84
6285	Interfund Transfer to Fund 85
6286	Interfund Transfer to Fund 86
6287	Interfund Transfer to Fund 87
6288	Interfund Transfer to Fund 88
6289	Interfund Transfer to Fund 89
6290	Interfund Transfer to Agency Funds (Not Appropriate as Transfer) (Invalid)
6300	Special Items
6400	Extra Ordinary Items
6500	
6600	Loss on Disposition of Capital Assets (proprietary only)
6700	
6800	Residual Equity Transfers Out
Show as 68 plus the 2-digit fund number of the fund to which the residual equity transfer is made (Oct06)	
6810	Residual Equity Transfer to General Fund
6820	Residual Equity Transfer to Special Revenue Funds (Header only) - Invalid
6821	Residual Equity Transfer to Student Activity Fund
6822	Residual Equity Transfer to Management Fund
6823	Residual Equity Transfer to Physical Plant & Equipment Levy (PPEL) Fund
6824	Residual Equity Transfer to Public Education and Recreation Levy (PERL) Fund
6825	Residual Equity Transfer to AEA Special Education Instruction Fund
6826	Residual Equity Transfer to AEA Juvenile Home Fund
6827	Residual Equity Transfer to Support Trust Funds
6828	Residual Equity Transfer to 67.5 cent Levy Fund
6829	Residual Equity Transfer to Library Levy Fund
6830	Residual Equity Transfer to Capital Project Funds (Header only) - Invalid
6831	Residual Equity Transfer to Capital Projects Fund, General Obligation Bond

	6832	Residual Equity Transfer to Fund 32	
	6833	Residual Equity Transfer to Capital Projects Fund, Local Option Sales & Services Tax Fund (LOSST)	
	6834	Residual Equity Transfer to Other Capital Projects Fund	
	6835	Residual Equity Transfer to Fund 35	
	6836	Residual Equity Transfer to Fund 36	
	6837	Residual Equity Transfer to Fund 37	
	6838	Residual Equity Transfer to Fund 38	
	6839	Residual Equity Transfer to Fund 39	
6840		Residual Equity Transfer to Debt Service Fund	
6850		Residual Equity Transfer to Permanent Funds (Header only) - Invalid	
	6851	Residual Equity Transfer to Fund 51	
	6852	Residual Equity Transfer to Fund 52	
	6853	Residual Equity Transfer to Fund 53	
	6854	Residual Equity Transfer to Fund 54	
	6855	Residual Equity Transfer to Fund 55	
	6856	Residual Equity Transfer to Fund 56	
	6857	Residual Equity Transfer to Fund 57	
	6858	Residual Equity Transfer to Fund 58	
	6859	Residual Equity Transfer to Fund 59	
6860		Residual Equity Transfer to Enterprise Funds (Header only) - Invalid	
	6861	Residual Equity Transfer to School Nutrition Fund	
	6862	Residual Equity Transfer to Child Care Fund	
	6863	Residual Equity Transfer to Regular Education Preschool Fund	
	6864	Residual Equity Transfer to Student Construction Fund	
	6865	Residual Equity Transfer to Fund 65	
	6866	Residual Equity Transfer to Fund 66	
	6867	Residual Equity Transfer to Fund 67	
	6868	Residual Equity Transfer to Fund 68	
	6869	Residual Equity Transfer to Fund 69	
6870		Residual Equity Transfer to Internal Service Funds (Not Appropriate as Transfer)	
6880		Residual Equity Transfer to Trust Funds (Header only) - Invalid	
	6881	Residual Equity Transfer to Scholarship Trust Fund	
	6882	Residual Equity Transfer to Fund 82	
	6883	Residual Equity Transfer to Fund 83	
	6884	Residual Equity Transfer to Fund 84	
	6885	Residual Equity Transfer to Fund 85	
	6886	Residual Equity Transfer to Fund 86	
	6887	Residual Equity Transfer to Fund 87	
	6888	Residual Equity Transfer to Fund 88	
	6889	Residual Equity Transfer to Fund 89	
6890		Residual Equity Transfer to Agency Funds (Not Appropriate as Transfer)	
6900		Downward Adjustments to Beginning Fund Balance	
	6901-6999	Temporarily Available	
0000		No function assigned (Not valid with Account ID 9)	
NULL		No function assigned (Not valid with Account ID 9)	

**PROGRAM DIMENSION (Required for every revenue and expenditure/expense transaction, can be 000)**

(Incorporates Subject matter dimension)

100	Regular Elementary/Secondary Education Programs
200	Special Programs
210	Special Education Programs, School Age, served pursuant to an IEP (Must have a project code) (Dec09)
211	Level I
214	Level II
217	Level III
220	Infants & Toddlers (Early Access/Part C), birth to age 3, served pursuant to an IFSP (Must have a project code) (Dec09)
221	Level I
224	Level II
227	Level III
230	Early Childhood (Part B), ages 3-5, served pursuant to an IEP (Must have a project code) (Dec09)
231	Level I
234	Level II
237	Level III
240	Hospital/Homebound (Must have a project code) (Dec09)
241	Level I
244	Level II
247	Level III
250	Parental Consent to Evaluate, School Age, without IEP (Used with Project 4521, not Early Intervening Services) (Jun07)
260	
270	Gifted and Talented
280	
290	
300	Vocational and Technical Programs
310	Cluster 01, Agriculture, Food & Natural Resources
315	Cluster 02, Architecture and Construction
320	Cluster 03, Arts, A/V Technology, and Communications
325	Cluster 04, Business, Management, and Administration
330	Cluster 05, Education and Training
335	Cluster 06, Finance
340	Cluster 07, Government and Public Administration
345	Cluster 08, Health Science
350	Cluster 09, Hospitality and Tourism
355	Cluster 10, Human Services
360	Cluster 11, Information Technology
365	Cluster 12, Law, Public Safety & Security
370	Cluster 13, Manufacturing
375	Cluster 14, Marketing, Retail/Wholesale Sales & Service
380	Cluster 15, Scientific Research, Technology, and Engineering
385	Cluster 16, Transportation, Distribution and Logistics
390	Other Vocational and Technical Programs that are not a cluster
400	Other Instructional Programs—Elementary/Secondary
410	Bilingual/ESL/LEP Programs
420	Alternative (at risk) Education
430	Title I
490	Other
500	Nonpublic School Programs
510	Nonpublic Regular Education Program (Jul07)
521	Nonpublic Special Education Programs, School Age, served pursuant to an IEP (Jul07)
522	
523	Nonpublic Early Childhood, ages 3-5, served pursuant to an IEP (Jul07)
524	Nonpublic Hospital/Homebound (Jul07)
525	Nonpublic, Parental consent to Evaluate, school age, no IEP (Jul07)
527	Nonpublic Gifted and Talented programs (Jul07)
530	Nonpublic vocational and technical programs (Jul07)
541	Nonpublic bilingual/ESL/LEP programs (Jul07)
542	Nonpublic at-risk programs (Jul07)
543	Nonpublic Title I programs (Jul07)
600	Adult/Continuing Education Programs

700	Community College Education Programs (Not in Iowa)
800	Community Services Programs
810	Community Recreation, Wellness Center, Community Pool
820	Civic Services
830	Public Library Services
840	Custody and Child Care Services
850	Welfare Activities
860	Regular Education Preschool /Head Start
870	
880	
890	Other Community Services
900	Co-curricular and Extra-curricular Programs
910	School-Sponsored Activities
920	School-Sponsored Athletics
950	Student Clubs/Organizations
000	Undistributed Expenditures

## PROJECT DIMENSION

(Required if related to any required reporting, Used with Revenue, Balance Sheet, and Expenditure/Expense transactions)  
(Most Projects are accounted for in the General Fund unless otherwise noted or specifically allowed by law or grant agreement)

### Abbreviations:

**IC** means Iowa Code

**IAC** means Iowa Administrative Code (Rules)

**CFDA** means Catalog of Federal Domestic Assistance

**Del 1998B** indicates deleted from the CFDA in the December 1998 update

**Del 2002B** indicates deleted from the CFDA in the December 2002 update

(Also called Reporting Dimension)

(Use source codes for project codes where applicable.)

1000	Local Projects	
	1112	Property Tax and State Aid Financed Weighted Limited English Proficient (LEP) and SBRC Modified Allowable Growth for LEP (General Fund only) (Used with program 410)
	1113	Property Tax and State Aid Financed Home School Assistance Program (HSAP) and SBRC Modified Allowable Growth for HSAP (General Fund only)
	1114	Instructional Support Program (General Fund only)
	1115	Educational Improvement Program (General Fund only)
	1116	Property Tax and State Aid Financed Weighted At-Risk Programs (IC 257.11(4)) (General Fund only) (Used with program 420)
	1117	SBRC Allowed Use of Unexpended General Fund Balance (IC 257.31(7)) (General Fund or Capital Projects Fund only)
	1118	Property Tax and State Aid Financed Gifted and Talented Programs (IC 257.46) (General Fund only) (Used with program 270)
	1119	SBRC Modified Allowable Growth for Returning Dropouts and Dropout Prevention Programs (IC 257.41) (General Fund only) (Used with program 420)
1120	Sales and use taxes	
	1121	Local Option Sales and Services Tax (IC chapter 423E) (Capital Projects Fund)
		Use 1122-1129 for additional counties' LOSST if uses on the ballot or revenue purpose statement are different. (Capital Projects Fund)
1130	28E Sharing Agreements	
	1131	With Another Iowa District
	1132	With An Iowa AEA
	1133	With An Out-of-State District
	1134	With a Private Agency
	1135	With a College/University
	1136	With a Community College, excluding supplementary weighting classes
	1137	With a Community College, supplementary weighting eligible
1140	Post Secondary Enrollment Option	
	1141	Community College
	1142	Other College/University
1600	Food Services (IC chapter 283A) (Generally only Funds 61 and 62)	
1610	Daily Sales—reimbursable programs	
	1611	Daily sales—school lunch program
	1612	Daily sales—school breakfast program
	1613	Daily sales—special milk program
	1614	Daily sales—after school programs
1620	Daily Sales—non-reimbursable programs	
	1621	Ala carte sales and additional milk or snacks for students (Aug07)
	1622	Adult lunch sales
	1623	Adult breakfast sales and second student breakfast (Nov07)
	1624	Adult milk sales (special milk program) (Aug07)
	1625	Adult snack sales (after school program) (Aug07)
	1626	Second Type A student lunch sales
	1627	Vendored lunch (nonpublic, daycare, preschools, etc.) (Aug07)
	1628	Vendored breakfast (nonpublic, daycare, preschools, etc.) (Aug07)
	1629	Vendored snack (nonpublic, daycare, preschools, etc.) (Aug07)

	1630	Special Food Functions & Institutional Income
	1631	Food served or sold to students & staff
	1632	Food served or sold to general public
	1633	Food served or sold to another school district or AEA (Aug07)
	1634	Food served or sold to other entities (Aug07)
	1640	
	1650	Daily Sales—Summer Food Programs
	1651	Summer Lunch Program
	1652	Summer Breakfast Program
	1653	Summer Milk Program
	1654	
	1655	Summer Ala Carte Sales
	1656	Adult Summer Lunch Sales
	1657	Adult Summer Breakfast Sales
	1658	Adult Summer Milk Sales
	1860	Preschool (regular education) programs (Generally Regular Ed Preschool Fund 63)
	1920	Contributions and Donations from Private Sources
	1921	Gaming grants (direct and indirect from nonprofit)
	1922	First in the Nation in Education (FINE) (Former IC 257A.7)
	1923	
	1924	
	1925	
	1990	Other local projects for which an account code has not been assigned above
	1997	Reimbursable nonprofit school organization administration costs (IC 279.62)
2000	Intermediate Projects	
	2200	Restricted grants-in-aid
	2210	County
	2211	Polk County Gaming Grant
	2220	AEA
	2230	City
	2240	
	2250	University or College
	2260	Community College
3000	State Projects	
	3110	State Aids
	3112	Instructional Support State Aid (IC 257.20)
	3113	Special Education Deficit Supplemental State Aid (IC 257.31(14))
	3114	
	3115	
	3116	
	3117	Four-year-old Preschool State Aid (districts in at least second year of program, earliest is FY09) (Aug 2007)
	3120	State Payments in Lieu of Tuition
	3121	Foster Care/Juvenile Home Advance
	3122	Special Education Services for Nonpublic Students
	3123	Special Education Services for District Court Placed (parental rights severed)
	3130	SBRC Grants in Aid
	3131	Transportation Assistance
	3200	Restricted grants-in-aid
	3200	Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
	3201	Variable Pay Program (Generally used with functions 1000-2299, objects12X, 2XX)
	3202	Beginning Teacher Mentoring and Induction Program (Used with functions 1000-2299, objects12X, 2XX-6XX)
	3203	Evaluator Training Program (Used with functions 1000-2299, object 12X or functions 2320-2499, objects11X, 2XX)
	3204	Salary Improvement Program (Used with functions 1000-2299, objects12X, 2XX)
	3205	Contracts for the Professional Development / Technical Assistance Seminars (Used with function 2213)
	3206	Additional Teacher Contract Day (IC 284.13 (1) (a)) (HF 816)
	3207	Additional Salary, Professional Development, or Both (IC 284.13 (1) (b)) (HF 816)

NOTE: Projects that support instructional salaries, student or staff support could be expended in any funds where teachers are accounted for such as General Fund, AEA Special Education Instruction Fund, AEA Juvenile Home Fund, or Regular Education Preschool Fund. The revenue is deposited into General Fund and transferred through an interfund operating transaction to any other fund paying teachers when that payment is due. Funds other than General Fund will not carry deferred revenue or fund balances on those sources/projects.



- 3208 Market Factor
- 3209 Beginning Administrator Mentoring and Induction Program (Aug06)
- 3210 Other restricted grants-in-aid
  - 3211 Educational excellence program - Phase I (IC 294A.6) (Used with functions 1000-2299, objects 12X, 220-239)
  - 3212 Educational excellence program - Phase II (IC 294A.9) (Used with functions 1000-2299, objects 12X, 220-239)
  - 3213 Educational excellence program - Phase III (IC 294A.14) (Used with functions 1000-2299)
  - 3214 AEA flow through (IC 273.9) (General Fund only, Function 6100, object 961)
  - 3215 State technology funding (IC chapter 295 and 256D)
  - 3216 Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
  - 3217 Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
  - 3218 Extended School Year Grants (IC 256.22)
  - 3219 Advancement of Women & Minorities in Administrative Positions (IC 256.23) (Used with functions 232X, 233X, or 24XX)
- 3220 Other restricted grants-in-aid
  - 3221 Transportation aid for nonpublic students (IC 285.2) (General Fund only, Function 27XX, object 51X)
  - 3222 Textbook aid for nonpublic students (IC 301.30) (General Fund only, Function 1000, Program 500, Object 64X or 65X)
  - 3223 \_\_\_\_\_
  - 3224 Mentoring/Induction of New Teacher's Support (former program still active) (Used with functions 1000-2290, object 12X)
  - 3225 Reading Recovery (IC 257B.1A(1), 294A.25)
  - 3226 Employability Skills Assessments Reimbursements (IC 256.9(43))
  - 3227 State Decategorization Grant, (D-CAT) (DHS) (IC 232.188)
  - 3228 Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
  - 3229 Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
- 3230 At Risk program grants (IC 279.51) (Used with program 420)
  - 3231 Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
  - 3232 Child Development (3&4)
  - 3233 Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
  - 3234 Innovative At Risk (K-3) (IC 279.51(1)(d))
  - 3235 \_\_\_\_\_
  - 3236 \_\_\_\_\_
  - 3237 Family Resource
  - 3238 At Risk 4-year-olds
  - 3239 AEA Early Childhood Education (IC 279.51(1)(a))
- 3240 Other restricted grants-in-aid
  - 3241 Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
  - 3242 Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
  - 3243 Foreign language grants
  - 3244 Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
  - 3245 Iowa conservation education grants (IC 455A.19, 21)
  - 3246 Innovative Substance Abuse Prevention Grant
  - 3247 Reading Instruction Pilot Project Grant Spanish Reading (SF 588 Section 42) (Aug07)
  - 3248 Education Technology Assistance (IC 256.33)
  - 3249 National Assessment of Educational Progress (NAEP) (IC 294A.25(13)) (Used with Function 224X)
- 3250 School Food Service Program (Generally Fund 61 or 62, Functions 31XX or 33XX)
  - 3251 School lunch cash assistance (IC chapter 283A)
  - 3252 School breakfast cash assistance (IC chapter 283A)
- 3260 Other restricted grants-in-aid
  - 3261 Vocational aid (IC chapter 258)
  - 3262 Technology aid for nonpublic students (Iowa Acts 2000, HF719 section (5)(1)(c)) (Function 223X, program 500)
  - 3263 Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
  - 3264 Anatomical Gift Public Awareness Grant (IC142C.15)
  - 3265 Teacher exchange program grants (IC 256.7(15))
  - 3266 Iowa Learning Technology Commission Grants (IC 280A)
  - 3267 Waste Tire Management Fund Grants (School Playground Safe Surfacing Initiative) (DNR) (IC 455D.11C) (Jul07)

- 3269 Solid Waste Alternatives Program (SWAT) (Safe Chemical Management for Schools Pilot Project) (DNR-COG) (455E.11)
- 3270 Other restricted grants-in-aid
  - 3271 Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e)) (PPEL Fund or Capital Projects Fund)
  - 3272 Iowa disaster assistance (IC 29C.6(17)) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Sep08)
  - 3273 Vision Iowa School Infrastructure Program (IC chapter 292) / Vision Iowa /CAT (DED) (Capital Projects Fund)
  - 3274 Iowa Alliance for the Arts, LACES
  - 3275 Iowa Arts Council, Artist in the School
  - 3276 Community Grants (DPH, DHR) (IC 232.190)
  - 3277 Labor Management Grant (IWD) IAC877-9.1.
  - 3278 Career Pathways Grant (IC 256.39)
  - 3279 Odyssey of the Mind
- 3280 Other restricted grants-in-aid
  - 3281 Telecommunications Council Grants (IC 8D.13(8))
  - 3282 Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9)) (Used with function 2114)
  - 3283 DOT Outdoor Classroom Grants
  - 3284 Iowa Math and Science Coalition (IC 294A.25(14))
  - 3285 Geography Alliance (IC 294A.25(6))
  - 3286 SAFE Coalition Grant
  - 3287 Environment First Funds (Million More by 2004) (Keepers of the Land (1/2)) (DNR) (IC 8.57A)
  - 3288 Trees Forever (PPEL Fund or Capital Projects Fund)
  - 3289 Earth Year 2000 grants (DNR)
- 3290 Invalid (Dec09)
- 3300 Special Education Weightings and Other Restricted Grants-in-aid
  - 3300 Special Education Weightings by Level (General Fund only, used with programs 210-249)
    - 3301 Level I
    - 3302 Level II
    - 3303 Level III
    - 3305 District Wide Unallocated Special Education (Fund 10, Program 210-249 or 000) (AEA only)
    - 3309 Special Education Program Costs Not Chargeable to Special Education Weighting (Program 210-249)
- 3310 Other restricted grants-in-aid
  - 3311 Early Childhood Programs grant (Empowerment) (DHS), (IC 71.8(3))
  - 3312 School Ready Children grants account (Early Care, Health and Education) (Empowerment) (IC 71.7, 71.8(2)) (Dec06)
  - 3313 Community Coalition Grant (Youth Mentoring Program) (DPH) (IC 125.59)
  - 3314 Before and After School Program (Tobacco Settlement) (Oct06)
  - 3315 Empowerment Professional Development Grant (Jan07)
  - 3316 Parent Liaison Program (HF 2527)
  - 3317 Statewide Voluntary Preschool Program Grants (HF 877 – IC 256C) (Jul07)
  - 3318 Early Head Start Pilot Projects (Aug07)
  - 3319 Before and After School Grants (Aug07)
- 3320 Other restricted grants-in-aid
  - 3321 State Medicaid Match (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 210-249)
  - 3322 Special Education Services Birth to 3 (SF 588 Sec 6.11) (Aug07)
- 3330 Other restricted grants-in-aid
  - 3331 Closing the Achievement Gap Grants (SF 2298, Sec 80 (14))
  - 3332 Open Access / Access Plus (IAC 286.3(3-4) (Aug06)
  - 3333 Model Core Curriculum (IC 256.7) (HF2527 (16) (Nov06)
  - 3334 Supplemental Strategies and Educational Services Grant Program (SF 588 Sec 31.5) (IC 279.65(5) (Aug07)
  - 3335 Math and Science Education Improvement (STEM) (HF829) (Aug07)
  - 3336 District Sharing and Efficiencies Study (SF447) (Jan08) (AEAs 9, 10, and 11 only)
  - 3337 Iowa Learns Online (Math in Career and Technical Education (Math-in-CTE)
  - 3338 Additional Allocation for Excess Instructional Program Costs for the Home School Assistance Program (HF 2700, Sec. 111) (Dec08)
  - 3339 Model Core Curriculum (IC 256.7) (HF 2679) (State App I83, org 2123) (Sep08)
- 3360 Infrastructure restricted grants-in-aid
  - 3361 School Infrastructure Supplemental Amount (Local Option tax for schools) (Fund 33 only)
- 3370 Educator Quality Program (IC 284, Code 2007) (Aug07)

	3371	
	3372	Professional Development System for Statewide Early Childhood System (IC 284.13(1)(d)(3) (HF 2679, Sec 83) (Sep08)
	3373	Professional Development for Model Core Curriculum (IC 284.13(1) (HF 2679, Sec 83) Jul 08)
	3374	Teacher Development Academies (Jan08)
	3375	Career Ladder and Pay for Performance Planning Grants (SF 277) (Dec07)
	3376	Professional Development (IC 284.13 (1)(d), Code 2007 (Aug07)
	3377	Market Factor Grants (IC 284.13 (1) (b), Code 2007) (Aug07)
	3378	Market Factor Incentives (IC 284.13 (1) (a), Code 2007) (Aug07)
	3379	
3700	State grants-in-aid through other Agencies	
	3760	State Grants through a Community College
	3761	Community College Equipment and Training Fund (CCET (2007 Acts, Ch 122 10(7) (One part of PLTW)
4000	Federal Projects	
	4100	Unrestricted grants-in-aid direct from the Federal Government
	4101	Impact Aid (CFDA 84.041) (General Fund for maintenance; PPEL or Capital Projects Fund for Construction)
	4200	Unrestricted grants-in-aid from the Federal Government through the State
	4201	Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
	4202	Innovative Education Program Strategies, Carryover Allocation
	4203	Flood Control Projects (CFDA 12.106) (PPEL Fund or Capital Projects Fund)
	4300	Restricted grants-in-aid direct from the Federal Government
	4300	Other restricted grants-in-aid direct from the Federal Government
	4301	
	4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040) (General Fund for maintenance; PPEL or Capital Projects Fund for Restorations/Improvements)
	4303	
	4304	
	4305	
	4306	
	4307	
	4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
	4309	Secondary Agriculture Education Grants (CFDA 10.226)
	4310	Other restricted grants-in-aid direct from the Federal Government
	4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
	4312	Community Facilities Loans and Grants (CFDA 10.766) (PPEL Fund or Capital Projects Fund)
	4313	Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
	4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
	4315	Opportunities for Youth – Youthbuild Program (CFDA 14.243)
	4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
	4317	Environmental Education Grants (CFDA 66.951)
	4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
	4319	Child Care Development Block Grants (CFDA 93.575) (Used with program 840) (Generally Fund 62)
	4320	Other restricted grants-in-aid direct from the Federal Government
	4321	Head Start (CFDA 93.600)
	4322	Bilingual Education Support Services (CFDA 84.194) (Used with program 410)
	4323	Bilingual Education – Program Development & Implementation (CFDA 84.288) (Used with program 410)
	4324	Foreign Language Assistance Grant (CFDA 84.293).
	4325	Bilingual Education_Comprehensive School Grants (CFDA 84.290) (Used with program 410)
	4326	Bilingual Education_Professional Development (CFDA 84.195) (Used with program 410)
	4327	Indian Education – Assistance to Schools (CFDA 15.130)
	4328	Bilingual Education -- Systemwide Improvement Grant (CFDA 84.291) (Used with program 410)
	4329	Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
	4330	Other restricted grants-in-aid direct from the Federal Government
	4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only, functions 31XX or 33XX) (Jul07)
	4332	Foreign Language Incentive Program (CFDA 84.294)
	4333	Literacy Through School Libraries (CFDA )

	4334	Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358).
	4335	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4336	Fund for the Improvement of Education (Smaller Learning Communities Program) (Promotion of School Readiness through Early Childhood Emotional and Social Development) (CFDA 84.215)
	4337	Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
	4338	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
	4339	Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
4340		Other restricted grants-in-aid direct from the Federal Government
	4341	Early Reading First (CFDA 84.359)
	4342	Special Education_Research and Innovation to Improve Services and Results for Children with Disabilities (CFDA 84.324) (Used with Programs 210-249)
	4343	Early Learning Fund (CFDA 93.577)
	4344	Advanced Placement Program (CFDA 84.330)
	4345	Teacher Quality Enhancement Grants (CFDA 84.336)
	4346	Drug-Free-Communities Support Program (CFDA 93.276)
	4347	Developing, Testing, and Demonstrating Promising New Programs (CFDA 16.541)
	4348	Rural Business Enterprise Grants (Child Care Initiative) (CFDA 10.769)
	4349	Aerospace Education Services Program (CFDA 43.001)
4350		Other restricted grants-in-aid direct from the Federal Government
	4351	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Nov08)
4360		Other restricted grants-in-aid direct from the Federal Government
	4361	Arts in Education / Professional Development for Arts Educators (CFDA 84.351) (Dec08)
4500		Restricted grants-in-aid from the Federal Government through the State
4501		Title I (Used with program 430)
	4501	Title I Grants to Local Education Agencies (CFDA 84.010)
	4502	Private School - Capital Expenses (Title I) (CFDA 84.216) (Capital Projects Fund, Program 500)
	4503	Migrant Education - Basic State Grants Program (Title I migrants) (CFDA 84.011)
	4504	Title I Accountability Grants (CFDA 84.348)
	4505	
	4506	Title I Program for Neglected & Delinquent Children (CFDA 84.013)
	4507	
	4508	Title I Grants to LEAs, Carryover Allocation
	4509	Title I Migrant Education, Carryover Allocation
4510		Individuals with Disabilities Education Act (IDEA) (subgrants) (Aug07)
	4511	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4512	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4513	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4514	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4515	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4516	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4517	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4518	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
	4519	District Defined IDEA Subgrants (CFDA 84.027) (Aug07)
4520		Individuals with Disabilities Education Act (IDEA) (formula grants) (Used with programs 210-249)
	4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, Collaborate Early Literary, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
	4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173) (Program 230)
	4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181) (Program 220)
	4524	
	4525	
	4526	Special Education – State Program Improvement Grants for Children with Disabilities (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads, 2 <sup>nd</sup> Chance Reading, Cognitively Guided Instruction, QAR) (CFDA 84.323)
	4527	Special Education Technical Assistance and Dissemination to Improve Services & Results for Children with Disabilities (CFDA 84.326)
	4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
	4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530		Carl D. Perkins Career and Technical Education Act of 2006 (Used with Program 300) (Apr08)

4531	Vocational Education - Basic Grants to States (Title I, Part C) (CFDA 84.048) (Apr08)
4532	Title I, Part B, Non-Traditional (CFDA 84.048) (Apr08)
4533	Title I, Part B, Correction Education (CFDA 84.048) (Apr08)
4534	
4535	Invalid (Apr08)
4536	Comprehensive Centers (Tech-Prep Education) (Title II) (CFDA 84.243) (Apr08)
4537	
4538	
4539	Career and Technical Education – Other Miscellaneous Reimbursements (CFDA 84.048) (Apr08)
4540	Other restricted grants-in-aid from the Federal Government through the State
4541	Abstinence Education (CFDA 93.235)
4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act (JJDP) (CFDA 16.540)
4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548	Comprehensive School Reform Demonstration (CFDA 84.332)
4549	Class Size Reduction (CFDA 84.340)
4550	Child Nutrition Act (Funds 61 or 62, Functions 31XX or 33XX)
4551	
4552	School Breakfast Program (CFDA 10.553)
4553	National School Lunch Program (Includes After-School Snack Program) (CFDA 10.555)
4554	Child and Adult Care Food Program (CFDA 10.558)
4555	Special Milk Program for Children (CFDA 10.556)
4556	Summer Food Service Program for Children (CFDA 10.559)
4557	Fresh Fruit and Vegetable Program (CFDA 10.582)
4558	Team Nutrition Grant (CFDA 10.574)
4559	Nutrition Education and Training Program (CFDA 10.564)
4560	Other restricted grants-in-aid from the Federal Government through the State
4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
4562	Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563	Eisenhower Professional Development State Grants (Every Student Initiative) (CFDA 84.281)
4564	Immigrant Education (CFDA 84.162) (Del 2002B)
4565	Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 97.036, previously CFDA 83.544) (Generally PPEL Fund, Disaster Recovery Fund, or Capital Projects Fund) (Nov07)
4567	Even Start - State Education Agencies (CFDA 84.213)
4568	Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
4569	Promoting Safe and Stable Families (DHS Decategorization – Federally funded) (CFDA 93.556)
4570	Other restricted grants-in-aid from the Federal Government through the State
4571	Petroleum Violation Escrow Funds (DNR Energy) (No CFDA number, but A-133)
4572	Learn and Serve America – School and Community Based Programs (Next Steps) (CFDA 94.004)
4573	Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
4574	Education and Human Resources (National Science Foundation President's Award for Excellence in Math & Science Teaching) (CFDA 47.076)
4575	Title V_Delinquency Prevention Program (DHR) (CFDA 16.548) (Dec06)
4576	Star Schools, (IPTV) (CFDA 84.203)
4577	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938) (Used with functions 1000, 213X) (Dec06)
4578	State and Community Highway Safety (Safety Education) (CFDA 20.600)

- 4579 Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
- 4580 Other restricted grants-in-aid from the Federal Government through the State
  - 4581 Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
  - 4582 Fund for the Improvement of Education (Character Education) (Iowa's Bilingual and ESL Training (FIE) Program) (Dual Language Projects) (CFDA 84.215) (Used with program 410) (Aug07)
  - 4583 Bilingual Education Support Services (CFDA 84.194) (Used with program 410)
  - 4584 Byrd Honors Scholarships (CFDA 84.185)
  - 4585 Enhancing Education Through Technology (Title II D) (E2T2) (ESETP) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
  - 4586 AmeriCorps (DED) (CFDA 94.006)
  - 4587 Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
  - 4588 Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
  - 4589 Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
- 4590 Other restricted grants-in-aid from the Federal Government through the State
  - 4591 Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
  - 4592
  - 4593 Job Training Partnership Act (JTPA) (DED) (CFDA 17.250)
  - 4594 Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
  - 4595 Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
  - 4596
  - 4597 Employment Services and Job Training Pilots \_ Demonstrations and Research (Work Start) (CFDA 17.249)
  - 4598 Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126) (Used with programs 210-249)
  - 4599 Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
- 4600 Additional Restricted Grants-in-aid from the Federal Government through the State
  - 4610 Health and Human Services Grants
    - 4611 Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575) (Used with program 840)  
Note: DHS does not give districts enough information to split the child care grant into the two components.
    - 4612 Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
    - 4613 State Children's Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
    - 4614 Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
    - 4615 Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
    - 4616 Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575) (Used with program 840)
    - 4617 Community Mental Health Services Block Grants (DHS) (CFDA 93.958)
    - 4618 State Rural Hospital Flexibility Program (CFDA 93.241)
    - 4619 Centers for Disease Control and Prevention Investigations and Technical Assistance (Harkin Wellness Grant) (Tobacco Survey) (CFDA 93.283) (Aug07)
  - 4630 Department of Human Services, Medicaid
    - 4633 Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778)
    - 4634 Medical Assistance Program (Medicaid Direct Services Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients) (General Fund, AEA Sp Ed Instruction Fund, or AEA JH Fund only, used with programs 210-249)
  - 4640 Department of Education Grants
    - 4641 Reading Excellence Program (CFDA 84.338)
    - 4642 Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
    - 4643 Title IIA - Federal Teacher Quality Program (Every Student Counts) (SNAG) (CFDA 84.367)
    - 4644 Title III – English Language Acquisition State Grants (CFDA 84.365) (Used with program 410)
    - 4645 Reading First State Grants (CFDA 84.357)
    - 4646 Twenty-first Century Community Learning Centers (CFDA 84.287)
    - 4647 Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
    - 4648 Grants for State Assessments and Related Activities (Title VI A) (ITAP) (CFDA 84.369)



	4649	Math and Science Partnerships (Title II B) (CFDA 84.366)
4650		Other Department of Education Grants
	4651	Charter Schools (CFDA 84.282)
	4652	Javits Gifted and Talented Students Education Grant Program (CFDA 84.206) (Used with program 270)
	4653	Grants for Enhanced Assessment Instruments (CFDA 84.368)
	4654	Advanced Placement Program (CFDA 84.330)
	4655	Teacher Quality Enhancement Grants (CFDA 84.336)
	4656	Elementary and Secondary Education Hurricane Relief Programs (CFDA 84.938)
	4657	Ready to Teach (CFDA 84.286)
4660		Department of Education Infrastructure Grants
	4661	School Renovation, IDEA, and Technology Grants Program (CFDA 84.352) (PEEL Fund or Capital Projects Fund)
	4662	Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215) (PEEL Fund or Capital Projects Fund)
4670		Other Agency Grants
	4671	State Administrative Matching Grants for Food Stamp Program (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
	4672	USDA Food Product Safety Recall Reimbursement (Not Subject to A-133) (Fund 61 or 62 only) (Jul07)
	4675	National Leadership Grants (Community Partners Family Literacy) (IPTV) (CFDA 45.312) (Nov08)
	4676	Assistive Technology (UI-IPAT) (CFDA 84.224) (Used with programs 210-249)
	4677	Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
	4678	Enforcing Underage Drinking Laws Program (DHR) (CFDA 16.727)
	4679	State Library of Iowa Program (SIL) (CFDA 45.310)
4680		Other restricted grants-in-aid from the Federal Government through the State
	4681	Public Safety Partnership & Community Policing Grants (COPS) (DHR) (CFDA 16.710)
	4682	Cooperative Forestry Assistance (Keepers of the Land Planting Grant (1/2)) (CFDA 10.664) (PEEL Fund or Capital Projects Fund)
	4683	Mine Health and Safety Grants (CFDA 17.600)
	4684	Nonpoint Source Implementation Grants (Water Quality) (DNR) (CFDA 66.460)
	4685	State Energy Program Special Projects (DNR) (CFDA 81.119)
	4686	Solid Waste Management Assistance Grants (DNR) (CFDA 66.808)
	4687	Sport Fish Restoration (DNR) (CFDA 15.605) (Dec06)
	4688	WIA Pilots, Demonstration Projects (DHR) (CFDA 17.261) (Nov07)
	4689	Highway Planning and Construction (SRTS Program) (IDOT) (CFDA 20.205)
4700		Grants-in aid from the Federal Government through other agencies (Use appropriate projects for the funding stream rather than 47XX, except where detail is noted below)
	4710	Through an Iowa LEA
	4720	Through an AEA
	4730	Through a City
	4731	Community Development Block Grant (CFDA 14.218)
	4735	Drug-Free Communities Support Program Grants (CFDA 16.729)
	4740	Through a County
	4750	Through a University/College
	4752	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
	4753	Cooperative Extension Service (Youth Marketplace Program) (CFDA 10.500)
	4754	Social Security Research and Demonstration (Smart Start) (CFDA 96.007)
	4755	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (CFDA 93.243) (Sep07)
	4760	Through a Community College
	4770	
	4780	
	4790	Through another agency
	4791	Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act (Clean School Bus Program) (CFDA 66.034)
	4792	Rural Outreach – Rural Network Development Program (Access 4) (CFDA 93.912)
	4793	TRIO_Talent Search (AIM Institute) (CFDA 84.044) (Nov06)
	4794	Civic Education – Cooperative Education Program (Center for Civic Education) (CFDA 84.304) (Aug07)
	4795	Parental Assistance Centers (SAI) (CFDA 84.310) (Aug07)
	4796	Promotion of the Humanities_Federal/State Partnership (CFDA 45.129) (Sep07)
4800		Revenue in lieu of taxes (Tax funds only)
	4810	Payments in Lieu of Taxes

	4811	Payment in Lieu of Taxes (CFDA 15.226, but not subject to A-133)
	4812	Payments to States in Lieu of Real Estate Taxes (CFDA 12.112, but not subject to A-133) (IC 161E.14)
4900	Revenue	for/on behalf of the LEA/AEA
	4950	Child Nutrition Act (Funds 61 or 62, Functions 31XX or 33XX)
	4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.555, previously CFDA 10.550) (Funds 61 or 62 only) (Jul07)
5000	Other sources	
	5100	Sale of bonds
	5200	Reserved
	5300	Proceeds from the disposal of real or personal property (Governmental funds only)
	5400	Proceeds from Loans greater than 12 months (General Fund or PPEL Fund only)
	5410	Loan principal
	5411	Original Loan Principal (General Fund or PPEL Fund only) (Dec07)
	5412	Refunding Loan Proceeds (Debt Service Fund only) (Dec07)
	5500	Proceeds from Capital Leases/Lease Purchases (PPEL Fund or Capital Projects Funds only)
	5600	Other Long-Term Debt (Tax funds only)
6000	Board Sponsored Cocurricular Activities and Athletics	(Generally Student Activity Fund)
	6100	Drama and Speech (Used with program 910)
	6110	Drama
	6120	Speech
	6130	Debate
	6200	Music (Used with program 910)
	6210	Vocal
	6220	Instrumental
	6500	Intramural Athletics (Used with program 920)
	6510	Basketball
	6515	Volleyball
	6600	Coeducational Athletics (Used with program 920)
	6615	Volleyball
	6640	Track
	6645	Cross Country
	6650	Tennis
	6660	Golf
	6670	Swimming
	6685	Bowling (Nov06)
	6693	Cheerleaders
	6694	Drill/Dance Teams
	6695	Gymnastics
	6700	Boys' Athletics (Used with program 920)
	6710	Basketball
	6715	Volleyball
	6720	Football
	6725	Soccer
	6730	Baseball
	6740	Track
	6750	Tennis
	6760	Golf
	6770	Swimming
	6780	Hockey
	6785	Bowling (Nov06)
	6790	Wrestling
	6800	Girls' Athletics (Used with program 920)
	6810	Basketball
	6815	Volleyball
	6825	Soccer
	6835	Softball
	6840	Track
	6850	Tennis
	6860	Golf
	6870	Swimming
	6885	Bowling (Nov06)
	6895	Gymnastics



6900	General Athletics (Used with program 920)
7000	Student Clubs and Organizations (Student Activity Fund) (Used with program 950)
8000	District Assigned
9000	District Assigned
0000	No Project Number Assigned

## OBJECT DIMENSION

(Incorporates job classification dimension.)

100	Personal Services-Salaries
100	Salaries Paid to Paraprofessional Employees (Aides, tutors, child care giver, monitor/prefect)
101	Regular Employee
102	Temporary/Substitute Employee
103	Overtime
104	Sabbatical Leave
105	Regular Assistant Employee
106	Temporary Assistant Employee
107	Overtime for Assistants
108	
109	Additional Compensation, Bonus or Incentive
110	Salaries Paid to Officials/Administrative Personnel (Functions 23XX, 24XX, or 25XX) (Superintendent, deputy, principal, deans, full-time department chairs, board officers)
111	Regular Employee
112	Temporary/Substitute Employee
113	Overtime
114	Sabbatical Leave
115	Regular Assistant Employee
116	Temporary Assistant Employee
117	Overtime for Assistants
118	
119	Additional Compensation, Bonus or Incentive
120	Salaries Paid to Educational Professional Employees (Functions 1000-2290) (Teacher, curriculum specialists, counselors, librarians, media specialist, coaches & sponsors, remedial specialist, education diagnostician, behavioral management specialist)
121	Regular Employee
122	Temporary/Substitute Employee
123	Overtime
124	Sabbatical Leave
125	Regular Assistant Employee
126	Temporary Assistant Employee
127	Overtime for Assistants
128	
129	Additional Compensation, Bonus or Incentive
130	Salaries Paid to Other Professional Employees (RN/ADN, social workers, psychologists, staff accountants, staff lawyers, internal auditors, physical & occupational therapists, dentists, analysts, programmers & network administrators, architect, audiologist, dietician, engineer, negotiator, optometrist, dental hygienist, benefits specialist, interpreter/translator, nurse practitioner, ophthalmologist, personnel specialist, public information officer, planning specialist, recreational therapist, registrar, rehabilitation counselor, R & D specialist, respiratory therapist, speech therapist staff developer, statistician, transition coordinator, volunteer coordinator, work study coordinator, editor, grant writer, mediator, intervention specialist)
131	Regular Employee
132	Temporary/Substitute Employee
133	Overtime
134	Sabbatical Leave
135	Regular Assistant Employee
136	Temporary Assistant Employee
137	Overtime for Assistants
138	
139	Additional Compensation, Bonus or Incentive
140	Salaries Paid to Technical Employees (LPN, computer technicians, drafters, graphic artists, inspectors, audiometrist, media technologist, photographer, psychometrist, purchasing agent, speech language technician, crew leader/supervisor)
141	Regular Employee
142	Temporary/Substitute Employee

143	Overtime
144	Sabbatical Leave
145	Regular Assistant Employee
146	Temporary Assistant Employee
147	Overtime for Assistants
148	
149	Additional Compensation, Bonus or Incentive
150	<b>Salaries Paid to Office &amp; Clerical Employees</b> (Generally used with functions 232X, 241X, or 25XX, not used with functions 1000-2290)
	(Secretary, clerk, bookkeeper, data entry, computer operator, cashier, dispatcher, office manager, receptionist, stenographer)
151	Regular Employee
152	Temporary/Substitute Employee
153	Overtime
154	Sabbatical Leave
155	Regular Assistant Employee
156	Temporary Assistant Employee
157	Overtime for Assistants
158	Student Employee
159	Additional Compensation, Bonus or Incentive
160	<b>Salaries Paid to Crafts &amp; Trades Employees</b> (Generally used with functions 26XX and 4XXX)
	(Carpenters, masons, electricians, painters, plumbers, mechanics, printers)
161	Regular Employee
162	Temporary/Substitute Employee
163	Overtime
164	Sabbatical Leave
165	Regular Assistant Employee
166	Temporary Assistant Employee
167	Overtime for Assistants
168	Student Employee
169	Additional Compensation, Bonus or Incentive
170	<b>Salaries Paid to Operative Employees</b> (Generally used with function 27XX, 252X)
	(Bus drivers, vehicle operators)
171	Regular Employee
172	Temporary/Substitute Employee
173	Overtime
174	Sabbatical Leave
175	Regular Assistant Employee
176	Temporary Assistant Employee
177	Overtime for Assistants
178	Student Employee
179	Additional Compensation, Bonus or Incentive
180	<b>Salaries Paid to Laborer Employees</b>
	(Groundskeepers, construction workers, freight handlers, garbage collector, gardener, parking lot attendance, vehicle washer)
181	Regular Employee
182	Temporary/Substitute Employee
183	Overtime
184	Sabbatical Leave
185	Regular Assistant Employee
186	Temporary Assistant Employee
187	Overtime for Assistants
188	Student Employee
189	Additional Compensation, Bonus or Incentive
190	<b>Salaries Paid to Service Worker Employees</b>
	(Custodians, food service workers, child care worker, warehouse workers, crossing guards, bus monitors, security guards, police officers, facilities maintenance worker, extended day-care provider)
191	Regular Employee
192	Temporary/Substitute Employee
193	Overtime
194	Sabbatical Leave
195	Regular Assistant Employee

	196	Temporary Assistant Employee
	197	Overtime for Assistants
	198	Student Employee
	199	Additional Compensation, Bonus or Incentive
200		Personal Services—Employee Benefits (Used in conjunction with objects 1XX)
	210	Group Insurance
		(Employer's share of any insurance plan.)
	211	Disability Insurance
	212	
	213	Life Insurance
	214	
	215	
	216	
	217	
	218	
	219	
	220	Social Security Contributions
		(Employer's share of social security paid by the school district.)
	221	Social Security
	222	Medicare
	223	
	224	
	225	
	226	
	227	
	228	
	229	
	230	Retirement Contributions
	231	IPERS—Employer's Share
	232	
	233	
	234	
	235	Local Retirement—Employer's Share
	236	
	237	
	238	
	239	Tax Sheltered Annuities paid by Employer
	240	Tuition Reimbursement
		(Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy.)
	241	Tuition
	242	
	243	
	244	
	245	
	246	
	247	
	248	
	249	
	250	Unemployment Compensation (Generally Management Fund)
	251	
	252	
	253	
	254	
	255	
	256	
	257	
	258	
	259	
	260	Workers' Compensation (Generally Management Fund) (Charged to appropriate function per salary budget)
	261	
	262	
	263	

	264	
	265	
	266	
	267	
	268	
	269	
270	Health Benefits	
	271	Employee Physicals
	272	Wellness
	273	Medical Insurance
	274	Dental Insurance
	275	Prescriptions and Prescription Insurance
	276	Vision Insurance
	277	
	278	
	279	
280	On-Behalf Payments (Not in Iowa)	
290	Other Employee Benefits	
	(Employee benefits other than those classified above, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid parking, individual dues, CDL, clothing allowance, etc.)	
	291	Commercial Driver's License (CDL) paid by district
	292	Clothing Allowance
	293	Moving Expenses/Allowance
	294	Staff Dues and Fees
	295	
	296	
	297	
	298	
	299	
300	Purchased Professional and Technical Services not from another AEA or LEA (See 59X if purchased from LEA or AEA)	
310	Official/Administrative (Used with functions 23XX, 24XX, or 25XX)	
	311	
	312	
	313	
	314	
	315	
320	Professional-Educational Services (Used with functions 1000, 21XX, 22XX, 23XX, and 24XX)	
	321	
	322	Professional
	323	Instructional
	324	Consultative
	325	Assessment
	326	
	327	
	328	
	329	
330	Professional Employee Training and Development Services (Used with functions 2213, 2217, 2574 and 2576)	
	331	Staff Workshop & Conference Registration Fees
	332	Contracted training provider
	333	
	334	
	335	
	336	
	337	
	338	
	339	
340	Other Professional	
	341	Auditor/accountant (Used with functions 2318 and 2516)
	342	Lawyer/negotiation specialist (Used with functions 2316 or 2317)
	343	Architect and Engineer (Used with functions 2319 or 4XXX) (Dec06)
	344	Systems analysts (Used with functions 223X and 258X)
	345	Nonemployee athletic and other contest officials or judges (Used with Function 1000, Program 9XX)

	346	Drug Testing (Generally used with functions 213X, 2575, or 27XX)
	347	Doctor, Dentist, Other Medical Professionals (Used with functions 21XX or 2575)
	348	
	349	Other purchased professional services (includes election costs) (Used with functions 2XXX or 5000)
350		Technical Services (Generally used with function 2XXX)
	351	Data Processing and Coding Services (Used with functions 2114, 223X, 2240, 251X, 258X)
	352	Film Processing
	353	Graphic Arts
	354	Purchasing & Warehousing Services (Used with function 252X)
	355	
	356	
	357	
	358	
	359	Other Technical Services
360		
	361	
	362	
370		
	371	
	372	
380		
	381	
	382	
390		Other Purchased Personnel Services
	391	
	392	
400		Purchased Property Services
410		Utility Services (Used with function 26XX)
	411	Water/Sewer
	412	
	413	
	414	
	415	
420		Cleaning Services (Used with function 26XX)
	421	Disposal
	422	Snow Plowing
	423	Custodial
	424	Lawn Care
	425	Pest Control
	426	
	427	
	428	
	429	
430		Repair and Maintenance Services (Generally not used with PPEL or Capital Projects Funds)
	431	Technology-related (Used with functions 2237 and 2586)
	432	Building (Used with function 2620)
	433	Equipment (Used with function 2640)
	434	Vehicle (Used with function 2650 if not student transportation, Used with function 2740 if student transportation)
	435	Grounds (Used with function 2630)
	436	Bus Inspection Fees (Used with function 2740)
	437	
	438	
	439	
440		Rentals
	441	Rental of Land and Buildings (Used with function 26XX)
	442	Rental of Equipment and Vehicles (Used with functions 26XX and 27XX)
	443	Rental of Computers and related technology equipment (Used with functions 223X and 258X)
	444	Rental of Rooms and Offices (Used with function 26XX) (May07)
	445	
450		Construction Services (Used with functions 4XXX)
	451	
	452	
460		

	461	
	462	
470		
	471	
	472	
480		
	481	
	482	
490	Other Purchased Property Services (Used with functions 26XX or 4XXX)	
	491	
	492	
	493	
	494	
	495	
500	Other Purchased Services	
510	Student Transportation Services (Used with function 27XX)	
	511	Student Transportation Purchased from a Public LEA/AEA Within the State
	512	Student Transportation Purchased from a Public LEA Outside the State
	513	
	514	Student Transportation Purchased from a Nonpublic School (May07)
	515	Private Contractor
	516	Parent
	517	Individual other than Parent
	518	
	519	Student Transportation Purchased from Other Sources
520	Insurance, Other than Employee Benefits	
	521	Building/Property Insurance (Used with function 26XX)
	522	Auto/Bus Insurance (Used with functions 26XX and 27XX)
	523	Fuel Spill & Cleanup Liability Insurance (Used with functions 26XX and 27XX)
	524	General Liability (Used with function 26XX)
	525	Professional Liability (Used with function 2319)
	526	Errors and Omissions (Used with function 2319)
	527	Transportation Facility Insurance (Used with function 26XX)
	528	
	529	Other Insurance
530	Communications	
	531	Postage/express delivery services & couriers (Used with functions 232X, 2,33X 241X, and 2510) (May07)
	532	Telephone/voice mail (Used with functions 232X, 233X, 241X, and 2510) (May07)
	533	Telegraph/FAX (Used with functions 232X, 233X, 241X, and 2510) (May07)
	534	Data Processing Communication
	535	Data Communication with User Agencies
	536	Computer-based Communications/Internet (Generally used with functions 223X or 258X)
	537	Video communications, satellite & cable (Generally used with functions 223X or 258X)
	538	
	539	
540	Advertising and Publishing (Generally used with functions 2572 or 256X)	
	541	Television
	542	Radio
	543	Newspaper
	544	Periodicals
	545	
	546	
	547	
	548	
	549	
550	Printing and Binding (Used with function 253X)	
	551	
	552	
560	Tuition (Used with function 1000)	
	561	To Other LEAs Within the State except shared or open enrolled
	562	To Other LEA's Outside the State
	563	To Private Sources
	564	To AEAs Within the State

	565	To Community Colleges
	566	To Colleges/Universities
	567	Open Enrollment to LEAs within the State
	568	Shared Contracts with Iowa LEAs/AEAs
	569	Other tuition, including to charter schools or voucher payments
570		Food Service Management (Used with function 31XX)
	571	
	572	
	573	
	574	
	575	Meeting Expenses/Services
580		Travel
	581	In Area
	582	In State
	583	Out of State
	584	
	585	
590		Inter-educational, Inter-agency Purchased Services
	591	Shared Contracts with another LEA/AEA
	592	Services Purchased from an LEA Within the State
	593	Services Purchased from Another LEA Outside the State
	594	Services Purchased from an AEA Within the State
	595	
	596	
	597	
	598	Shared Student Activity Programs with another LEA within the State (July 07)
	599	
600		Supplies
	610	General Supplies
	611	Office
	612	Instructional (Used with function 1000)
	613	Professional
	614	Data Processing
	615	
	616	
	617	Building Construction Supplies
	618	Other General Supplies
	619	Resale Inventory Consumed
620		Energy (Used with functions 26XX and 2720)
	621	Natural Gas
	622	Electricity
	623	Bottled Gas
	624	Oil
	625	Coal
	626	Gasoline (Used with functions 2650 and 2720)
	627	Diesel (Used with functions 2650 and 2720)
	628	Steam
	629	Other; can use as contra account for gas tax refunds in same fiscal year
630		Food for Food Service Program (Used with functions 31XX) (See 61X for food used in instructional programs) (Oct06)
	631	Purchased food
	632	
	633	
	634	
	635	
	636	
	637	
	638	
	639	Commodities Consumed
640		Books and Periodicals (General fund only, functions 1000 and 222X)
	641	Textbooks (Used with function 1000)
	642	Consumable Workbooks (Used with function 1000)
	643	Library books (Used with functions 222X or 33XX)
	644	Periodicals (Used with functions 222X or 33XX)



	645	Textbook substitutes other than software (Used with function 1000)
	646	
	647	Reference and Research Materials
	648	
	649	Reading is Fundamental (RIF) books (Used with function 1000)
650		Technology-related Supplies (General fund only)
	651	Textbook substitutes (Used with function 1000)
	652	Technology-related software (Used with functions 223X or 258X)
	653	Technology-related repair and maintenance supplies (Used with functions 223X or 258X)
	654	
	655	
660		Audio-Visual Media (Used with function 222X)
	661	Films
	662	Optical Media (CD ROM, Videodisks)
	663	Video Tapes
	664	Slides
	665	
	666	
	667	
	668	
	669	Other Media
670		Student Transportation Supplies (Used with function 27XX)
	671	Grease, Oil, Lubricants, Additives & Coolants
	672	Tires & Tubes
	673	Parts
	674	
	675	
	676	
	677	
	678	
	679	
680		Repair and Maintenance Supplies other than Student Transportation (Used with function 26XX)
	681	Lubricants
	682	Parts
	683	Maintenance Supplies
	684	Cleaning Products
	685	
	686	
	687	
	688	
	689	
690		AEA Media Collections (Used with function 222X)
	691	Books
	692	Periodicals
	693	Reference and Research Materials
	694	Films
	695	Video Tapes
	696	Optical Media (CD ROM, Videodisks)
	697	Computer Software
	698	
	699	Other Media
700	Property	
	710	Land and [Purchased] Land Improvements (Governmental funds only, PPEL Fund or Capital Projects Fund) (For construction see 34X, 45X and/or 617) (Used with function 4100) (Oct06)
	711	
	712	
	720	Existing Buildings (Governmental funds only, PPEL Fund or Capital Projects Fund) (For construction see 34X, 45X and/or 617) (Used with function 4500) (Oct06)
	721	
	722	
730		Equipment (Governmental funds only)
	731	Machinery
	732	Vehicles (Used with functions 2650 and 27XX)

	733	Furniture and Fixtures (Generally used with functions 26XX or 4XXX)
	734	Technology-related Hardware (Used with functions 223X or 258X)
	735	
	736	Two-way radio (Used with functions 26XX or 27XX)
	737	
	738	
	739	Other Equipment
740		Infrastructure (PPEL Fund or Capital Projects Fund) (Used with function 4XXX)
750		Works of Art & Historical Treasures
760		
770		
780		
790		Depreciation (Proprietary funds or Funds 01 and 02)
	791	
	792	
800		Debt Service and Miscellaneous Objects
810		Dues and Fees (Used with functions 1000 and 2XXX)
	811	Staff Dues
	812	Institution Dues
	813	Institution Fees
	814	Student and staff admissions (Aug06)
	815	Student Entry Fees
820		Judgments Against the LEA/AEA resulting from court decisions (Management Fund, Function 5000)
830		Debt-related expenditures/expenses
	831	Redemption of principal (Debt Service Fund, Function 5000)
	832	Interest (Functions 251X or 5000)
	833	Amortization of bond/I-t note issuance and other debt-related costs (Only Fund 01 in Iowa)
	834	Amortization of discounts on issuance of bonds/I-t notes (Only Fund 01 in Iowa)
	835	Discounts on issuance of debt (PPEL Fund, Capital Projects Fund, or Debt Service Fund, Function 5000)
850		Fines and Penalties
860		
870		
880		Taxes and Assessments (Tax funds only, Functions 2600, 4000 or 6100)
890		Miscellaneous Expenditures
	891	Refund of Prior Year Revenues (Used with function 6900)
	892	
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	899	
900		Other Items
910		Fund Transfers Out (Used with functions 62XX or 6800)
920		Payments to Escrow Agents for Defeasance of Debt (Debt Service Fund, Function 5000)
930		Decreases in the Fair Value of Investments (Oct06)
	931	Realized losses on investments
	932	Unrealized losses on investments
940		Losses on the sale of capital assets (Proprietary & Fiduciary Funds only)
950		Intrafund Transfers, Indirect Costs (Debits = Credits—both in 95X)
	951	Intrafund Transfers
	955	Medicaid Program Intrafund Transfers
960		Flowthrough Payments to Other Agencies (Function 6100)
	961	AEA Flow through (LEA use only)
	962	IDEA Flow through (AEA use only) (Function 6100)
	963	Success 4 Flow through (AEA use only)
970		Special Items (Function 6300)
	971	Reorganization Settlements
980		Extraordinary Items (Function 6400)
990		Downward adjustments to beginning fund balance (Function 6900)

**ACCOUNT ID (Required for All Accounts in Upload)**

(Identifies the type of transaction in the Chart of Account Upload)

1	Current asset
2	Long term asset
3	Other asset
4	Current liability
5	Long term liability
6	Other liability
7	Fund balance
8	Revenue/other financing sources
9	Expenditure/expense/other financing uses
0	Invalid
NULL	Invalid